

Copy

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



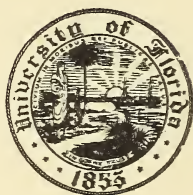
657
F6

ANNUAL REGISTER

June 30, 1954

1954

UNIVERSITY
OF FLORIDA
LIBRARIES





Fla.

**STATE BOARD
of
ACCOUNTANCY,
STATE OF FLORIDA**

CHARLES C. COLLEY, JR., C.P.A.
Chairman

14 EAST WASHINGTON STREET
ORLANDO, FLORIDA

P. W. FISHER, C.P.A.
Secretary

10TH FLOOR SCHULTZ BUILDING
JACKSONVILLE, FLORIDA

GEORGE W. DANDELAK, C.P.A.
SUITE 7, 1628 SAN MARCO BOULEVARD
JACKSONVILLE, FLORIDA

ROBERT M. MORGAN, C.P.A.
1620 DUPONT BUILDING
MIAMI, FLORIDA

H. M. TURNBURKE, C.P.A.
1173 N.E. CLEVELAND STREET
CLEARWATER, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY
Executive Secretary
Box 2698
GAINESVILLE, FLORIDA

657

F6

1953/54

MEMBERSHIP

FLORIDA STATE BOARD OF ACCOUNTANCY

1905 - 1954

MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DeSAUSSURE	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON	Dec. 6, 1915	3 Years
H. V. FOY	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY	July 7, 1927	1 Year
*C. CECIL BRYANT	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL	Oct. 10, 1928	3 Years
CHARLES B. COSTAR	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE	Aug. 19, 1933	4 Years
ROGER W. COLE	Nov. 15, 1934	4 Years
LEONARD L. ABESS	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN	Oct. 5, 1937	4 Years
JOSEPH HARTMAN	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER	Aug. 25, 1946	4 Years
	Feb. 25, 1952	Expires Aug. 26, 1955
HARRY BLUMIN	Jan. 10, 1950	4 Years
GEORGE W. DANDELAK	Dec. 15, 1950	Expires Aug. 25, 1958
C. C. COLLEY, JR.	Sept. 2, 1952	Expires Aug. 24, 1956
H. M. TURNBURKE	Aug. 21, 1953	Expires Aug. 17, 1957
ROBERT M. MORGAN	Aug. 26, 1953	Expires Aug. 19, 1957


* Deceased

STATISTICS

July 1, 1952 through June 30, 1954

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations — 1953	634	40
New CPA's	65	—
Reinstatements	2	2
	<hr/>	<hr/>
TOTAL	701	42
Suspensions for Non-Payment of Registration Fees	6	1
Deaths	6	—
	<hr/>	<hr/>
TOTAL	12	1
<hr/>		
Paid Individual Registrations — 1954	689	41
Firm Registrations — 1954	88	4
	<hr/>	<hr/>
TOTAL	777	45



Digitized by the Internet Archive
in 2018 with funding from
University of Florida, George A. Smathers Libraries

CONTENTS

	PAGE
Certified Public Accountants Authorized to Practice . . .	9
Firms of Certified Public Accountants Authorized to Practice	31
Public Accountants Authorized to Practice	36
Firms of Public Accountants Authorized to Practice . . .	38
Geographical List of Certified and Public Accountants Authorized to Practice	39

Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1954

C. P. A. Certificate Number	1954 Registration Number	
175	3686-B	ABESS, LEONARD L.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
538	3458-B	AHRANO, MARK A.—Ahrano and Hosford, 404 Brinkley Bldg., Tallahassee, Fla.
424	3818-B	ALFORD, L. E.—220 Bus Terminal Bldg., Tampa, Fla.
583	3653-B	ALLEN, EVANS CRAIG—104 Petroleum Bldg., Tallahassee, Fla.
325	3499-B	ALLEN, GEORGE E.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Fla.
275	3688-B	ALTEMUS, ROBERT M.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
510	3505-B	ANDERSON, K. F.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Fla.
267	3365-B	ANDREWS, MERRILL H.—1816 Pearl St., Jacksonville, Fla.
618	3554-B	ANSLEY, AUGUSTUS E.—State Auditing Dept., Tallahassee, Fla.
493	3417-B	ARMSTRONG, PENDELTON R.—400 Consolidated Bldg., Jacksonville, Fla.
54	3516-B	ARNER, W. W.—Ring, Mahony & Arner, 1201-16 duPont Bldg., Miami, Fla.
641	3515-B	ARNOLD, RICHARD E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
R-72	3559-B	ARONOW, LOUIS—1000 Lincoln Rd. Bldg., Miami Beach, Fla.
R-35	3503-B	ASHMAN, EDWARD D.—Roberts & Morrow, 520 Seybold Bldg., Miami, Fla.
729	3492-B	AUGUST, LESLIE J.—Weiss and Singer, 420 Lincoln Rd., Miami Beach, Fla.
45	3809-B	AUSTIN, ELLIOTT G.—2906 San Rafael St., Tampa, Fla.
476	4012-B	AVIRETT, ABNER, JR.—Vineyard & Company, 606 Midyette-Moor Bldg., Tallahassee, Fla.
385	3666-B	AYERS, CLARENCE R.—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
594	3748-B	BAER, GEORGE J.—Pribble, Wells and Laney, 409 American Bldg., Orlando, Fla.
340	3296-B	BAER, ROBERT H.—308 Professional Bldg., Ocala, Fla.
366	3626-B	BAKER, CLINTON E.—Magnolia Bldg., Rm. 3, Orlando, Fla.
189	4008-B	BALLOU, CHARLES A., JR.—921 Washington Loan & Trust Bldg., Washington, D. C.
606	3795-B	BAMBERG, HAROLD S.—310 Congress Bldg., Miami, Fla.
317	3295-B	BAMFORD, WALTER C.—Elsberry Bldg., Belle Glade, Fla.
410	3961-B	BARFIELD, DAVID COULSON—204 West Chase St., Pensacola, Fla.
740	3459-B	BARINEAU, MAURICE A.—P. O. Box 1211, Tallahassee, Fla.
300	3441-B	BARLOW, ANGUS S.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

707	4051-B	BARNES, CHARLES M.—15054 Gulf Blvd., Madeira Beach, St. Petersburg, Fla.
57	3641-B	BARNES, EDWIN E.—Bureau of Internal Revenue, 3655 Hedrick St., Jacksonville, Fla.
301	3445-B	BARNES, RICHARD L.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
730	3691-B	BARRS, ROBERT GRADY—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
R-14	3312-B	BAUER, ELMER J.—1601 20th St., Vero Beach, Fla.
766	3775-B	BEAME, MILTON—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
314	3911-B	BEARDEN, RALPH H., JR.—1753 S.W. 3rd Ave., Miami Fla.
595	3785-B	BECKER, ROBERT A.—Becker & Hirsch, 219 Miracle Bldg., Coral Gables, Fla.
335	3529-B	BEER, ALBERT J.—1202 Security Bldg., Miami, Fla.
R-191	3356-B	BEIGHTS, DAVID M.—c/o John B. Stetson University, DeLand, Fla.
543	3821-B	BELLA, NICHOLAS J.—P. O. Box 331, Plant City, Fla.
356	3382-B	BENJAMIN, EDWARD G.—Miami Beach First National Bank Bldg., Miami Beach, Fla.
584	3644-B	BENJAMIN, FRANK—Joseph, Hartman & Associates, 306 Clark Bldg., Jacksonville, Fla.
296	3866-B	BERNSTEIN, BARNEY—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg., Miami, Fla.
681	3647-B	BIEBRICH, EDWARD J.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
74	4026-B	BIGHAM, JAY E.—Bigham & Carter, 501 Jackson St., Tampa, Fla.
693	3796-B	BLACKBURN, JOHN O.—921 N.W. 29th Ave., Miami, Fla.
226	3560-B	BLAKE, ALFRED H.—Room 625, Court House, Miami, Fla.
629	3825-B	BLAKE, CECIL R.—1309 Harvey Bldg., West Palm Beach, Fla.
701	3596-B	BLANCO, MANUEL—1801½ 21st St., Tampa, Fla.
452	3926-B	BLANTON, EDWARD A.—845 Ingraham Bldg., Miami, Fla.
257	4045-B	BLITCH, GORDON P.—Blitch, Tyson & Meek, 718 Laura St., Jacksonville, Fla.
688	3857-B	BLIZARD, RAYMOND H.—First National Bank Bldg., Hollywood, Fla.
R-73	3643-B	BLUMENTHAL, MARTIN S.—Sidney Wasserman and Company, 420 Lincoln Rd., Miami Beach, Fla.
194	3290-B	BLUMIN, HARRY—Harry Blumin & Company, 420 Lincoln Rd., Miami Beach, Fla.
40	3604-B	BOGUE, RUSSELL S.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
265	3328-B	BOLGER, JAMES L.—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Fla.
648	3715-B	BOND, WILLIAM—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
302	3540-B	BOONE, JOHN W.—Boone & Kilgore, 221 N. Ivanhoe Blvd., Orlando, Fla.
451	4027-B	BORDE, GEORGE H., JR.—1027½ South Florida Ave., Lakeland, Fla.
212	3437-B	BOWER, HARRY W.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

592	3421-B	BOWYER, HENRY E.—646 Second Ave., South, St. Petersburg, Fla.
437	4005-B	BRADFORD, HARLAND B.—1702 Barnett National Bank Bldg., Jacksonville, Fla.
419	3929-B	BRADLEY, JOHN K.—Bradley & Triplett, Box 176, Green Cove Springs, Fla.
500	3607-B	BRALEY, WILLIAM J.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
566	3850-B	BRANTLEY, J. CLINTON—15054 Gulf Blvd., Madeira Beach, St. Petersburg, Fla.
649	3624-B	BRAVERMAN, LEO—701 S.W. 27th Rd., Miami, Fla.
564	3949-B	BROCK, CHARLES A.—First National Bank Bldg., Clearwater, Fla.
163	3782-B	BROWN, C. G.—3004 Lawn Ave., Tampa, Fla.
234	3583-B	BROWN, JAMES JOEL—37 N.E. 1st Ave., Miami, Fla.
685	3406-B	BROWN, JOEL G.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Florida
753	3940-B	BROWN, RONALD J.—American National Bank Bldg., Jacksonville, Fla.
409	3401-B	BULLOCK, CLAYTON L.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
271	3373-B	BUNTING, NORMAN H.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
622	3517-B	BURDIN, JAMES W.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
185	3338-B	BURKE, J. W.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
512	3518-B	BURKE, WILLIAM J.—Ring, Mahony & Arner, 206 Television Bldg., Ft. Lauderdale, Fla.
658	3893-B	CAFFINA, BENJAMIN M.—One Lincoln Rd., Miami Beach, Fla.
699	3543-B	CAGLE, WILLIAM EDWIN—123 Glynlea Rd., Jacksonville, Fla.
245	3332-B	CALLAHAN, W. J.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
324	3422-B	CALLAWAY, C. C.—1017 Comeau Bldg., West Palm Beach, Fla.
591	3489-B	CANNING, WILBERT ROSS—Sheldon, Curry, Canning & Wells, 701 Times Bldg., St. Petersburg, Fla.
545	3424-B	CANTRELL, JAMES F.—614 Wallace S. Bldg., Tampa, Fla.
347	3326-B	CARLISLE, LAWRENCE W.—305 Morgan St., Tampa, Fla.
588	3916-B	CARLISLE, ROBERT T.—312 Guaranty Life Bldg., Jacksonville, Fla.
460	3992-B	CARLSON, MARSHALL F.—5155 N.E. 2nd Court, Miami, Fla.
536	3789-B	CARR, EARL GRAFF—State Auditing Dept., Tallahassee, Fla.
R-147	3617-B	CARTER, ARTHUR H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
329	4015-B	CARTER, SYLVANUS J.—Bigham & Carter, 501 Jackson St., Tampa, Fla.
637	3385-B	CARTER, WILLIAM H., JR.—311 West Ashley St., Jacksonville, Fla.
367	3704-B	CARTY, T. VAN RHYN—Room 407, 416 Tampa St., Tampa, Fla.
430	3493-B	CARVER, W. G.—1734 Main St., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

439	4039-B	CATLEDGE, WESLEY W., JR.—112 South Broad St., Bainbridge, Ga.
506	3612-B	CHIVE, THEODORE F.—M. A. Montenegro & Company, P. O. Box 789, Tampa, Fla.
237	3467-B	CLEAVELAND, HAROLD H.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
386	3476-B	CLENEAY, FRANK B.—201 Morse Arcade, P. O. Box 582, Hollywood, Fla.
59	3651-B	COCHRANE, JOHN P.—505 Comeau Bldg., West Palm Beach, Fla.
308	4028-B	COCHRANE, JOHN P., JR.—214 Royal Palm Way, Palm Beach, Fla.
768	3701-B	COCHRANE, ROBERT F.—505 Comeau Bldg., West Palm Beach, Fla.
311	3891-B	COHEN, MURRAY G.—418 Security Bldg., Miami, Fla.
599	3900-B	COHN, STANLEY D.—Levine and Cohn, 123 N.W. 12th Ave., Miami, Fla.
710	3910-B	COKER, ROBERT L.—213 S. Jefferson Ave., Peoria, Ill.
434	3993-B	COLE, FRED E.—P. O. Box 661, Wilmington, N. C.
R-167	3460-B	COLE, ROGER W.—P. O. Box 1211, Tallahassee, Fla.
368	3366-B	COLEMAN, CLAUDE D.—358 W. Arlington Ave., Sarasota, Fla.
R-21	3322-B	COLEMAN, MAXWELL L.—605 Biscayne Bldg., Miami, Fla.
431	3892-B	COLEMAN, RAYMOND C.—203-4 Hector Bldg., Ft. Lauderdale, Fla.
477	4017-B	COLLEY, CHARLES C., JR.—Colley & Trumbower, 14 E. Washington St., Orlando, Fla.
674	3289-B	COLLIER, MRS. MARY E.—234 Biscayne Blvd., Miami, Fla.
227	3353-B	COLLINS, ROBERT L.—406 Ohio Valley Bank Bldg., Henderson, Ky.
293	3374-B	COMER, H. J., JR.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
446	3606-B	COMPTON, JACK T.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
247	3399-B	CONLON, LYNDON C.—Pentland, Purvis, Keller & Company, 1701 duPont Bldg., Miami, Fla.
R-26	3483-B	CONROY, JOHN F.—900 Ingraham Bldg., Miami, Fla.
519	3355-B	CONTOPOULO, CHARLES—Room 430, 420 Lincoln Rd., Miami Beach, Fla.
608	3707-B	COOK, MISS ALICE C.—P. O. Box 5054, Ardmore Station, Winston-Salem, N. C.
232	3709-B	COOK, ELMER W.—Bureau of Internal Revenue, 303 Dade Commonwealth Bldg., Miami, Fla.
R-74	3405-B	COOPERMAN, MONROE L.—313 Roper Bldg., Miami, Fla.
75	3646-B	COSTAR, CHARLES B.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
671	4047-B	COUCH, FRANK V. B., JR.—135 Seventh St., Holly Hill, Fla.
202	3569-B	COWLES, FRANK L.—Pentland & Cowles, 302 Wallace S. Bldg., Miami, Fla.
494	3565-B	CRAFT, DONALD G.—P. O. Box 762, Springfield Sta., Panama City, Fla.
327	3558-B	CRAIG, T. E.—Pentland & Cowles, 302 Wallace S. Bldg., Tampa, Fla.
492	3717-B	CREEL, LEAHMAN E., JR.—Creel & Dennison, 301 Thiesen Bldg., Pensacola, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

304	3411-B	CROSLAND, CLAYTON E., Jr.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
R-16	3833-B	CROWN, WILLIAM E., JR.—Crown & McCrillus, 126 Legal Building, Clearwater, Fla.
682	3907-B	CULBERTSON, WILLIAM WIRT, Boolger & Culbertson, 447 Pan American Bank Bldg., Miami, Fla.
677	3906-B	CUNNINGHAM, DUDLEY H.—Williams & Cunningham, Citizens Bank Building, Gainesville, Fla.
R-39	3941-B	CURRY, BYRON T.—11 South LaSalle St., Chicago, Ill.
312	4050-B	CURRY, ERIC G.—518½ Fleming St., Key West, Fla.
270	3488-B	CURRY, GEORGE B., JR.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Fla.
152	3913-B	CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Fla.
164	3829-B	DALEY, WILLIAM A.—Treasury Department, Room 405, P. O. Bldg., Jacksonville, Fla.
R-23	3351-B	DALEY, W. O.—610 Florida Bank Bldg., Orlando, Fla.
253	3989-B	DANDELAKE, GEORGE W.—Suite No. 7, 1628 San Marco Blvd., Jacksonville, Fla.
479	3309-B	DARBY, C. DWIGHT—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Fla.
447	3308-B	DARBY, RICHARD E.—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Fla.
571	3555-B	DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Fla.
484	3404-B	DAVIDSON, WALTER P.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Fla.
425	3733-B	DAVIES, HANBURY W.—2215 Riverside Avenue, Jacksonville, Fla.
555	3630-B	DAVIS, AARON, 1312 Florida Title Bldg., Jacksonville, Fla.
R-75	3539-B	DAVIS, HARRY L.—420 Lincoln Road, Miami Beach, Fla.
276	3462-B	DAVIS, JEWELL A.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Fla.
179	3847-B	DAVIS, L. V.—Davis & Lundy, 502 Oak Street, Milton, Fla.
420	3455-B	DAVIS, R. WARREN—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Fla.
620	3634-B	DEAN, FVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Fla.
661	3861-B	DeHON, FREDERIC T.—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
713	3407-B	DEMRO, CONRAD G., JR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Fla.
R-58	3509-B	de NARAY, IVAN L.—Horwath & Horwath, 1333 duPont Building, Miami, Fla.
550	3718-B	DENNISON, FAYETTE, JR.—Creel & Dennison, 301 Thiesen Building, Pensacola, Fla.
558	3875-B	DERBY, A. STEUART, JR.—Derby and Greene, 356 South Beach St., Daytona Beach, Fla.
R-48	3898-B	DESSAINT, LOUIS M.—Smethurst & Dessaint, 204 Shoreland Building, Miami, Fla.
230	4042-B	DEWHURST, JAMES E.—1795 S. W. 16th Street, Miami, Fla.
332	3315-B	DILNER, PHILIP W.—414 Pan American Bank Bldg., Miami, Fla.
142	3563-B	DIVINE, WILBUR F.—711 Guaranty Building, West Palm Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

456	3964-B	DIXON, ORVILLE WRIGHT, 3575 W. Flagler Street, Miami, Fla.
548	3838-B	DOMINICK, JULIAN K.—170 E. Washington St., Orlando, Fla.
604	3872-B	DOWNEY, DANIEL, JR.—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
203	4036-B	DUNN-RANKIN, FREDERICK—Frederic Dunn-Rankin & Company, 126 Welbourne Avenue, Winter Park, Fla.
716	3943-B	DURLAND, H. PRESTON—600 N.E. 1st Avenue, Miami, Fla.
303	3512-B	EASTLAND, MARK W., JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
527	3931-B	EBER, VICTOR I.—Leavy and Eber, 441 Pan American Bank Bldg., Miami, Fla.
615	3306-B	EDMISTON, WILLIAM C., JR.—Edmiston and McGhin, 320 City Building, St. Augustine, Fla.
774	4011-B	EDWARDS, CHARLES H.—Ring, Mahony & Arner, Barnett nett Building, Jacksonville, Fla.
77	3537-B	EDWARDS, CLIFFORD A.—2702 Azeele Street, Tampa, Fla.
590	4035-B	EDWARDS, JAMES G.—2702 Azeele Street, Tampa, Fla.
427	3494-B	EDWARDS, JESSE B.—19 Hillsboro Bank Bldg., Plant City, Fla.
390	3917-B	EDWARDS, VIVIAN—311 Camilo Ave., Coral Gables, Fla.
498	3746-B	EHRLICH, ALVIN A.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
R-25	3498-B	EISENHART, ARTHUR W.—2903 College St., Jacksonville, Fla.
717	3313-B	ELLIS, WILLIAM R.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
369	3755-B	ELSTON, J. IRA—409 Falls Bldg., Memphis, Tenn.
402	3299-B	ENGLAND, WILLIAM R.—P. O. Box 427, Avon Park, Fla.
148	3980-B	EPPERSON, CLYDE A.—Clyde A. Epperson Audit Company, 843 Ingraham Bldg., Miami, Fla.
R-18	3367-B	ERB, EUGENE T.—Suite 223, 8340 N.E. 2nd Ave., Miami, Fla.
408	3969-B	ERWIN, CHESTER D., JR.—Erwin & Shillington, 102 Fifty-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
239	4006-B	EVANS, A. ROSS—801 Florida Bank Bldg., Orlando, Fla.
238	3592-B	EVANS, ROBERT P., III—Sweeny & Evans, 211 Professional Bldg., Lakeland, Fla.
R-42	3657-B	EVARTS, HARRY W.—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Fla.
287	3567-B	FAHS, JOHN L.—First National Bank Bldg., Leesburg, Fla.
346	3597-B	FAALSONE, FRANK J.—1801½ 21st St., Tampa, Fla.
R-260	3429-B	FEIN, JOSEPH—Fein & Hiepe, 717 Times Bldg., St. Petersburg, Fla.
487	3542-B	FELD, MAX P.—1028 S.W. 1st St., Miami, Fla.
R-86	4002-B	FELIX, CHARLES E.—420 First National Bank Bldg., Tampa, Fla.
653	3790-B	FINE, LOUIS—1739 S.W. 8th St., Miami, Fla.
228	3393-B	FINK, MALVERN B.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
724	3566-B	FINKELSTEIN, ALFRED—1028 S.W. 1st St., Miami, Fla.
R-76	3581-B	FISHER, CHARLES B.—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Fla.
387	3942-B	FISHER, CLYDE W.—1407 Harvey Bldg., West Palm Beach, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

38	3442-B	FISHER, P. W.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
219	3354-B	FLY, J. WESLEY—P. O. Box 3507, Orlando, Fla.
9	3848-B	FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Co., Ocala, Fla.
27	3305-B	FORNEY, W. J.—Suite 4F, 118 West Adams St., Jacksonville, Fla.
754	3955-B	FORTIN, GEORGE EDWARD—Florida State University, Tallahassee, Fla.
R-64	3778-B	FOWLER, MRS. MARY R.—145 Curtis Parkway, Miami Springs, Fla.
R-71	3390-B	FOX, ARTHUR E.—Tytell & Fox, 315 Roper Bldg., Miami, Fla.
14	3990-B	FOY, HUBERT V.—807 First National Bank Bldg., Tampa, Fla.
772	3815-B	FRANCE, CHARLES E.—Tyler, Anderson and Rife, 248 New Pan American Bank Bldg., Miami, Fla.
463	3316-B	FRANCO, MICHAEL J.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
R-83	3552-B	FRENCH, HANS H.—First National Bank Bldg., Miami, Fla.
734	3387-B	FRUIN, STEPHEN J.—6335 Bayridge Rd., Jacksonville, Fla.
R-67	3389-B	FULLER, ALBERT E.—Haskins & Sells, 1825 Barnett Bank Bldg., Jacksonville, Fla.
55	3323-B	FURMAN, M. G.—420 Lincoln Rd., Miami Beach, Fla.
48	3730-B	GALLASPY, BEN KEITH—2 Rector St., New York, N. Y.
755	3740-B	GARDINER, JOHN H.—Route 1, Box 7-G, Orlando, Fla.
R-81	3627-B	GARDNER, ALFRED W.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
R-44	3486-B	GASSNER, WALTER S.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Fla.
556	3454-B	GENTER, FRANK M.—8 Wingate Bldg., Daytona Beach, Fla.
757	3939-B	GIBSON, HAROLD G.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
418	3638-B	GILBERT, DONALD E.—16 Leon Bldg., Fort Myers, Fla.
728	3574-B	GILES, GORDON L.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
321	3633-B	GILLIAM, REXFORD W.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Fla.
244	3887-B	GILLMAN, LOUIS—1224 Ingraham Bldg., Miami, Fla.
415	3991-B	GLOVER, V. DUDLEY, JR.—807 Tampa Theatre Bldg., Tampa, Fla.
36	3425-B	GLUICK, LEWIS—946 S. W. 4th St., Miami, Fla.
210	3997-B	GOETZ, HARRY J.—604 W. Maple Ave., Merchantville, N. J.
623	3841-B	GOFF, GEORGE E.—230 Raulerson Bldg., Ft. Pierce, Fla.
R-30	3918-B	GOLDSTEIN, BENJAMIN B.—1403 duPont Bldg., Miami, Fla.
R-51	3362-B	GOLDSTEIN, CHARLES Z.—320 Broadway, New York, N. Y.
531	3705-B	GOLDSTEIN, IRVIN M.—Becker & Hirsch, 219 Miracle Mile Bldg., Coral Gables, Fla.
63	3372-B	GOODRICH, CHARLES H.—Goodrich & Varnadoe, 222 West Beaver St., Jacksonville, Fla.
R-65	3282-B	GORDON, DAVID M.—Olympia Bldg., Miami, Fla.
575	3470-B	GORDON, HAROLD C.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

725	3381-B	GORDON, RALPH—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.
732	3448-B	GORDON, RICHARD W.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
R-32	3334-B	GOTTLIEB, IRVING J.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
R-79	3909-B	GOTTLIEB, MURRAY J.—Bureau of Internal Revenue, Post Office Bldg., Miami, Fla.
762	3702-B	GRACE, RICHARD C.—220 Catalonia Ave., Miami, Fla.
453	3456-B	GRAHAM, GEORGE G.—840 Ingraham Bldg., Miami, Fla.
32	3976-B	GRAHAM, HOMER G.—808 Forest Dr., Tallahassee, Fla.
773	3994-B	GRAVELY, ROBERT T.—P. O. Box 1211, Tallahassee, Fla.
362	3879-B	GRAY, HOWARD W.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Fla.
603	3762-B	GREENBERGER, HARRY P.—810 Richards Bldg., New Orleans, La.
616	3894-B	GREENE, JACK I.—Greene & Osburn, Box 741, Sanford, Fla.
535	3876-B	GREENE, SINGLETON L.—Derby and Greene, 356 S. Beach St., Daytona Beach, Fla.
370	3934-B	GRIFFITH, RANDOLPH C.—Griffith & Johnston, P. O. Box 2007, Orlando, Fla.
243	3573-B	GRIFFITH, T. T.—6404 N. E. 5th Ave., Miami, Fla.
635	3904-B	GRIFFITH, WALTER P.—c/o D. M. Read, Inc., Bridgeport, Conn.
319	4037-B	GROSS, ELMER W.—3120 Lucaya St., Miami, Fla.
316	3301-B	GROSS, GILBERT—408 Congress Bldg., Miami, Fla.
507	3797-B	GUIDA, ANGELO—217 N. Franklin St., Tampa, Fla.
770	3727-B	GUIDO, GENE J.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
R-13	3468-B	GUND, CHARLES F.—Saltmarsh, Cleveland & Gund, 6 West Chase St., Pensacola, Fla.
711	3655-B	GUSTAFSON, GORDON C.—Beth M. Thompson and Company, 919 So. Miami Ave., Miami, Fla.
371	3431-B	GUSTAFSON, RAYMOND H.—646 Second Ave., S., St. Petersburg, Fla.
630	3938-B	GUTTENMACHER, DAVID—1759 S. W. 3rd Ave., Miami, Fla.
702	3609-B	HACKNEY, ALFRED J.—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Fla.
134	3793-B	HAINES, LELAND H.—U.S.A.F. Air Base, Bartow, Fla.
457	3650-B	HALL, DAVID W.—1220 Ingraham Bldg., Miami, Fla.
373	3920-B	HAMILTON, ROY W.—104½ So. Florida Ave., Lakeland, Fla.
374	3756-B	HAMMOND, GRATTAN—605 Westminster Ave., Orlando, Fla.
600	3478-B	HAMPTON, JOSEPH E.—Ohio State University, Columbus, Ohio
261	3835-B	HARRINGTON, ALFRED D.—Treasury Dept., P. O. Box 4760, Jacksonville, Fla.
202	3377-B	HARRIS, P. Y.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
16	3590-B	HARRIS, ROY R.—Harris & Schott, 201 Hollywood Bldg., Hollywood, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

586	4029-B	HARRISON, JAMES O., JR.—1702 Barnett National Bank Bldg., Jacksonville, Fla.
395	3988-B	HART, RALPH M.—310 Citizens Bldg., West Palm Beach, Fla.
225	3669-B	HARTMAN, JOSEPH—Joseph Hartman & Associates, 306 Clark Bldg., Jacksonville, Fla.
522	4022-B	HARTMANN, MORTEN F.—Hartmann and Parker, 543 Seybold Bldg., Miami, Fla.
140	3341-B	HARVEY, P. J.—Harvey & Harvey, 305 Morgan St., Tampa, Fla.
642	3342-B	HARVEY, PIERCE J., JR.—Harvey & Harvey, 305 Morgan St., Tampa, Fla.
739	3773-B	HATCHER, BENJAMIN B.—1108 Florida Ave., Tampa, Fla.
765	3905-B	HATFIELD, MILTON H.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
483	3794-B	HEARING, F. A.—404 Marion St., Tampa, Fla.
525	3314-B	HECK, JAMES M.—2012 Ponce de Leon Blvd., Coral Gables, Fla.
597	3781-B	HELTON, HUBERT E.—State Auditing Dept., Tallahassee, Fla.
468	3519-B	HEMMINGS, ARTHUR I.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
691	3784-B	HENDERSON, WALLACE W.—State Auditing Dept., Tallahassee, Fla.
741	3640-B	HENDRICKS, WILLIAM G.—P. O. Box 202, Tallahassee, Fla.
679	3408-B	HENRICHS, EARL L.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
521	3867-B	HENRIQUEZ, NORCOTT S.—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg., Miami, Fla.
309	3329-B	HENSON, J. LEWIS, 124 S. E. 2nd St., Rm. 2, Ft. Lauderdale, Fla.
578	3531-B	HERNDON, WINFRED L., JR.—201 American Bank Bldg., Jacksonville, Fla.
652	3452-B	HERRIS, IRVING—Herris & Rosen, 218 Pan American Bank Bldg., Miami, Fla.
R-70	3595-B	HERTZOFF, CHARLES—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
515	3628-B	HERZOG, WILLIAM A.—2615 W. Flagler St., Miami, Fla.
352	3520-B	HEYWARD, WALTER S.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
422	3578-B	HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Fla.
542	3419-B	HIEPE, EDWIN—Fein & Heipe, 717 Times Bldg., St. Petersburg, Fla.
66	3787-B	HIGHGATE, D. A.—U. S. Treasury Dept., P. O. Box 3108, Orlando, Fla.
R-158	3618-B	HILL, GORDON M.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
660	3873-B	HIMES, S. HILBURN—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
144	3871-B	HIMES, WHITNEY B.—Himes & Himes, P. O. Box 1585, West Palm Beach, Fla.
529	3753-B	HINTON, HARRY L.—5940 S. W. 73rd St., South Miami, Fla.
530	3810-B	HIRSCH, GEORGE W.—Becker & Hirsch, 219 Miracle Bldg., Coral Gables, Fla.
313	3279-B	HOCH, JOEL—2240 E. Sunrise Bldg., Ft. Lauderdale, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

533	3645-B	HOFFENBERG, BENNIE M.—Joseph Hartman & Associates, 306 Clark Bldg., Jacksonville, Fla.
R-187	3619-B	HOFFMAN, LESLIE J.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
208	3497-B	HOGLE, FRANCIS M., JR.—140½ Volusia Ave., Daytona Beach, Fla.
109	3412-B	HOLLEY, JAMES D. A.—807 Tampa Theatre Bldg., Tampa, Fla.
R-52	3350-B	HOLLY, EDWARD A.—1410 Congress Bldg., Miami, Fla.
644	3788-B	HOOTEN, RAYMOND J.—1602 Murray, Tifton, Ga.
306	3819-B	HORAN, WILLIAM T.—c/o Plymouth Citrus Growers Association, Plymouth, Fla.
R-69	3415-B	HORN, HAROLD—304 Roper Bldg., Miami, Fla.
712	3300-B	HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Fla.
554	3457-B	HOSFORD, JOHN W., JR.—Ahrano & Hosford, 404 Brinkley Bldg., Tallahassee, Fla.
471	3495-B	HOWARD, HARLEY—George Washington Hotel, Jacksonville, Fla.
504	3613-B	HURST, HARRY E.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
R-31	3863-B	HURWITZ, ELI—Hurwitz & Veach, 223 E. Flagler St., Miami, Fla.
349	3822-B	ICENHOUR, JOHN E.—614 Fla. Title Bldg., Jacksonville, Fla.
502	3375-B	INGLEY, HERBERT A., JR.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
376	3553-B	IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg, Fla.
384	3954-B	IRWIN, ELMER F.—239 W. Adams St., Jacksonville, Fla.
413	3732-B	ISTED, R. EUGENE, P. O. Box 3068, Orlando, Fla.
511	3584-B	JACKSON, JEROME B.—1408 Congress Bldg., Miami, Fla.
137	3376-B	JAMES, BENJAMIN E.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
474	3967-B	JOHNSON, CHARLES W., JR.—225 Nasrallah Bldg., 2720 Park St., Jacksonville, Fla.
761	3728-B	JOHNSON, E. NOLAN—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
421	3845-B	JOHNSON, HAROLD C.—Valdes & Johnson, 1224 Manatee Ave., W., Bradenton, Fla.
736	3579-B	JOHNSON, LLOYD L.—38 N. Gulf Blvd., Indian Rocks Beach, Fla.
559	3394-B	JOHNSON, RICHARD P.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
398	3711-B	JOHNSON, ROLLO H.—810 Langford Bldg., Miami, Fla.
480	3933-B	JOHNSTON, JOHN A.—Griffith & Johnston, P. O. Box 2007, Orlando, Fla.
24	4043-B	JORDAN, JOSIAH M.—808 Chaseville Rd., Arlington, Jacksonville, Fla.
763	3734-B	JORDON, CHARLES E.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
596	3714-B	JUREIT, WILLIAM F.—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
353	3824-B	KAISER, JULIUS H.—Williams and Kaiser, 805 Security Bldg., Miami, Fla.
720	3481-B	KAMINSKY, MRS. MILDRED S.—501 N. W. 34th Ave., Miami, Fla.

489	3508-B	KANE, C. VERNON—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
254	3772-B	KANTOR, ERWIN P.—45 Buckman Bldg., Jacksonville, Fla.
467	4049-B	KANTZLER, MORRIS H.—420 Lincoln Rd., Miami Beach, Fla.
756	3700-B	KAPLAN, BERTRAM H.—621 Fla. Title Bldg., Jacksonville, Fla.
454	3327-B	KARO, WILLIAM H.—Bureau of Internal Revenue, P. O. Box 1708, Miami, Fla.
113	3761-B	KARSHNER, ROY—214 Palmer Bldg., Atlanta, Ga.
104	3585-B	KEEN, WILLIAM E.—406 Harvey Bldg., West Palm Beach Fla.
118	3398-B	KELLER, JAMES I., SR.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
678	3629-B	KEMP, ORVIS M.—518½ Flening St., Key West, Fla.
396	3890-B	KENDALL, PETER C.—P. O. Box 614, South Miami, Fla.
706	3593-B	KENNEDY, ROBERT L.—Sweeny & Evans, 211 Professional Bldg., Lakeland, Fla.
645	3731-B	KERFOOT, RONALD E.—408 Broadway, Ft. Myers, Fla.
540	3800-B	KICKLIGHTER, GEORGE K.—1644 First Ave., No., St. Petersburg, Fla.
503	3541-B	KILGORE, FORREST A., JR.—Boone & Kilgore, 221 N. Ivanhoe Blvd., Orlando, Fla.
R-40	3521-B	KINDELAN, JAMES W.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
714	3952-B	KINNEAR, CHARLES S.—705 Langford Bldg., Miami, Fla.
628	3637-B	KIRKTON, JOHN F.—Himes & Himes, 18 S. E. 4th Ave., Delray Beach, Fla.
R-15	3599-B	KLANDERMAN, GERALD E.—Shepard & Klanderman, 307 First Federal Bldg., St. Petersburg, Fla.
677	3562-B	KLEIN, M. SYLVESTER, 201 Radio Center Bldg., Ft. Lauderdale, Fla.
67	3921-B	KLUTZ, OREN E.—Bureau of Internal Revenue, P. O. Box 4193, Jacksonville, Fla.
567	3330-B	KNEAPLER, WILLIAM—Roth, Gottlieb & Kneapler, 634 Seybold Bldg., Miami, Fla.
696	3883-B	KNIGHT, JOHN G. F., Purvis, Gray & Powers, P. O. Box 16, Gainesville, Fla.
775	4003-B	KOHN, STEWART L.—Harry Blumin & Co., 420 Lincoln Road, Miami Beach, Fla.
759	3751-B	KREEGER, THOMAS B., JR.—Ernst & Ernst, 706 Chamber of Commerce Bldg., Miami, Fla.
738	3803-B	KURTZ, HOWARD E.—Potter, Bower & Co., 338 No. Main St., Orlando, Fla.
552	3557-B	LADO, FRED—807 First National Bank Bldg., Tampa, Fla.
334	3303-B	LANDIS, LEO—Resnek & Landis, 1820 S. W. 3rd Ave., Miami, Fla.
320	3743-B	LANEY, MARION G.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
544	3953-B	LANG, JAMES T.—Shepard & Klanderman, 307 First Federal Bldg., St. Petersburg, Fla.
742	3564-B	LARGUE, JAMES E.—1013 West Garden St., Pensacola, Fla.
198	3712-B	LaSALLE, ATHOS L.—278 Aragon Ave., Coral Gables, Fla.
406	3923-B	LASKY, MORTIMER—Western Union Bldg., Norfolk, Va.
613	3534-B	LAWLOR, HAROLD J.—828 Lake Ave., Lake Worth, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

680	3549-B	LAWRENCE, ROBERT E.—1905 Congress Bldg., Miami, Fla.
377	3741-B	LEACH, G. BLAND—Kilgore Bldg., Leesburg, Fla.
647	3870-B	LEARNER, HOWARD—1414 Congress Bldg., Miami, Fla.
289	3856-B	LEAVY, YALE M.—Leavy & Eber, Pan American Bank Bldg., Miami, Fla.
83	3443-B	LeBARON, E. T.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
326	3948-B	LEE, FRANK O., JR.—Russell S. Bogue & Company, 801 Florida Theatre Bldg., St. Petersburg, Fla.
229	3602-B	LEFCOURT, SIDNEY—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
343	3298-B	LEONARD, GEORGE B.—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
126	3912-B	LESTER, A. GILBERT—502 Philip's Professional Bldg., Winter Haven, Fla.
345	3899-B	LEVINE, SAUL S.—Levine and Cohn, 123 N. W. 12th Ave., Miami, Fla.
624	3603-B	LEVITCH, STANLEY B.—Weber, Thompson and Lefcourt, 245 Shoreland Bldg., Miami, Fla.
165	3692-B	LINDFORS, CHARLES H.—119 S. E. 1st Ave., Ft. Lauderdale, Fla.
R-24	3427-B	LITTLE, ROBERT M.—420 First National Bank Bldg., Tampa, Fla.
570	3370-B	LONG, MELVIN E.—8340 N. E. 2nd Ave., Miami, Fla.
464	2968-B	LOTTERMAN, LOUIS—One Lincoln Road Bldg., Miami Beach, Fla.
213	3587-B	LOUCKS, JOHN E.—R-2, Box 301-B, Sanford, Fla.
557	3345-B	LUCAS, JACK W.—205 American National Bank Bldg., Jacksonville, Fla.
549	4030-B	LUNDY, E. HOUSTON, JR.—Davis & Lundy, 810 Florida National Bank Bldg., Pensacola, Fla.
537	3979-B	LYLE, ROBERT TERRY—2107 Grand Ave., Kansas City, Mo.
378	3851-B	LYNCH, THOMAS P.—1242 Ingraham Bldg., Miami, Fla.
R-221	4016-B	MACTYE, WILLIAM H.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Fla.
433	3550-B	MacWILLIAMS, ROBERT E.—Internal Revenue Dept., P. O. Box 119, Dallas, Texas
636	3378-B	MAGEE, LEWIS E.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
R-29	3802-B	MAHLER, ALEXANDER—1201 Congress Bldg., Miami, Fla.
291	3813-B	MAHLER, JOSEPH—1201 Congress Bldg., Miami, Fla.
182	3522-B	MAHONY, JOHN—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
399	3840-B	MANVILLE, F. G. H.—533 Seabreeze Blvd., Daytona Beach, Fla.
85	3428-B	MARE, JOHN B.—362 Brent Bldg., Pensacola, Fla.
482	3831-B	MARKS, DAVID L.—305 Morgan St., Tampa, Fla.
727	3409-B	MARSHALL, BYRD F.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
576	4046-B	MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Va.
758	3750-B	MASSARO, FREDERICK L.—Everglades, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

733	3966-B	MATTHEWS, ASHBY L., JR.—Johnson & Company, 2720 Park St., Jacksonville, Fla.
391	3391-B	MATTHEWS, JOHN A.—620 Security Bldg., Miami, Fla.
771	3799-B	MAULE, GRAYSON W.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
248	3433-B	MAURER, W. S.—405 First Federal Bldg., Ft. Lauderdale, Fla.
601	3854-B	MAXWELL, RAYMOND R.—902 N. E. 19th Ave., Ft. Lauderdale, Fla.
670	3386-B	MAY, ALBERT L.—Bureau of Internal Revenue, P. O. Box 1550, Daytona Beach, Fla.
569	3575-B	MAYERS, EUGENE—990 S. W. 1st St., Miami, Fla.
449	4031-B	McALPIN, IRA M., JR.—202 Sunrise Theatre Bldg., Ft. Pierce, Fla.
388	3816-B	McCANDLISS, R. W.—744 Ingraham Bldg., Miami, Fla.
R-249	3758-B	McCLAIN, A. H.—1542 duPont Bldg., Miami, Fla.
574	3812-B	McCLASKEY, ROBERT M.—1655 Drexel Ave., Miami Beach, Fla.
414	3834-B	McCRILLUS, ROBERT M.—Crown & McCrillus, 126 Legal Bldg., Clearwater, Fla.
605	3922-B	McELYEA, STEWART D., JR.—25 S. Main St., Rm. 511, Dayton, Ohio
614	3307-B	McGHIN, ANDEW J., JR.—Edmiston & McGhin, 320 City Bldg., St. Augustine, Fla.
R-60	3652-B	McGLONE, FRANK I.—314 Grand Opera House Bldg., Terre Haute, Ind.
589	3684-B	McGUIGAN, HAROLD C.—P. O. Box 407, Hazelwood, N. C.
445	3621-B	McLAIN, LEE W.—516 Palmer First National Bank Bldg., Sarasota, Fla.
686	3485-B	McLEAN, THOMAS E.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Fla.
751	3556-B	McLEOD, GLENN—Conrad Bldg., DeLand, Fla.
619	3888-B	McNAB, MAHON TERRY—University of Florida, Gainesville, Fla.
664	3843-B	McNAMARA, JOHN D.—705 Langford Bldg., Miami, Fla.
580	3999-B	MEEK, J. HUNTER, JR.—Tyson and Meek, 1565 Atlantic Blvd., Jacksonville, Fla.
704	3511-B	MEIGHEN, MICKEY REX—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Fla.
56	3510-B	MEIGHEN, REX—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
526	3582-B	MERMELL, MAC—1404 Biscayne Bldg., Miami, Fla.
277	3538-B	MEYER, HARRY H.—506 Sunset Dr., Coral Gables, Fla.
365	3297-B	MILAM, RALPH L.—1453 Miami Rd., Jacksonville, Fla.
585	3882-B	MILES, FRANK J.—Purvis, Gray & Powers, 11 West University Ave., Gainesville, Fla.
561	3561-B	MILLER, CHARLES S., JR.—308 Tampa St., Tampa, Fla.
292	3576-B	MILLER, DAVID W.—P. O. Box 3391, Tampa, Fla.
694	3960-B	MILLER, HOWARD N.—Mermell and Miller, 612 Ainsley Bldg., Miami, Fla.
342	3951-B	MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Fla.
84	3336-B	MILLIGAN, CLAUDE K.—Milligan & Burke, 925 Barnett Bank Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

268	3339-B	MILLIGAN, GEORGE L.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
721	3471-B	MINNICH, HAROLD L.—Saltmarsh, Cleaveland and Gund, P. O. Box 1786, Pensacola, Fla.
639	3340-B	MITCHELL, FRITZ K.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
689	3774-B	MIXNER, ALBERT J.—Boone & Kilgore, P. O. Box 751, Orlando, Fla.
252	3978-B	MIZRAHI, JOSEPH M.—119 W. Adams St., Jacksonville, Fla.
752	3418-B	MOORE, JAMES F.—602 N.W. 13th Terr., Gainesville, Fla.
R-176	3839-B	MORGAN, GEORGE E.—6435 2nd Ave., S., St. Petersburg, Fla.
263	3687-B	MORGAN, ROBERT M.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
215	3283-B	MORRIS, CLARENCE C.—220 Catalonia Ave., Coral Gables, Fla.
528	3504-B	MORROW, SYLVESTER J.—Roberts & Morrow, 520 Seybold Bldg., Miami, Fla.
473	3482-B	MOSHIER, WILLIAM F.—University of Florida, Gainesville, Fla.
R-68	3347-B	MOSS, J. THADDEUS—Bogue and Moss, 5 Brac-Bedell Patio, Naples, Fla.
R-59	3426-B	MULLANEY, JAMES—602 Florida Theatre Bldg., Jacksonville, Fla.
R-41	3320-B	NETSCHER, EDWARD G.—203 Franklin St., Tampa, Fla.
442	4032-B	NEWKIRK, HOWARD D.—207 Kennedy Bldg., Pensacola, Fla.
R-38	3463-B	NIXON, FRANCIS C.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
322	3551-B	NUNEZ, GEORGE T.—645 S. Oak Ave., Bartow, Fla.
443	3710-B	ODOM, DRAKON B.—Darby, Darby & Odom, Peoples Hardware Bldg., Lake City, Fla.
626	3963-B	OLIN, BERNARD—805 Chamber of Commerce Bldg., Miami, Fla.
R-207	3631-B	OLSHEN, J. W.—420 Lincoln Rd., Miami Beach, Fla.
196	3656-B	OOSTERHOUDT, O. J.—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Fla.
726	3896-B	ORR, LOWELL LANE—8430 N.E. 2nd Ave., Miami, Fla.
379	3830-B	OSBORNE, C. H. J.—62 N. Court St., Orlando, Fla.
560	3808-B	OSBURN, JOSEPH KARL—160 E. Washington St., Orlando, Fla.
459	4019-B	OTCHIN, JOSEPH L.—2373 Coral Way, Miami, Fla.
750	3667-B	PALKO, BERNARD E.—Ring, Mahony and Arner, 525 Barnett Bank Bldg., Jacksonville, Fla.
R-34	3865-B	PARKER, CHARLES PALMER—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg., Miami, Fla.
R-33	4021-B	PARKER, ROBERT—Hartman and Parker, 543 Seybold Bldg., Miami, Fla.
273	3919-B	PATRICK, RAYMOND V.—501 Jackson St., Tampa, Fla.
534	3881-B	PATTON, WILLIAM M.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Fla.
458	3293-B	PEEPLER, J. STEWART—425 Dade Commonwealth Bldg., Miami, Fla.
360	3388-B	PENNEY, HARRY E.—5944 Sunset Dr., South Miami, Fla.

18	3396-B	PENTLAND, ROBERT, JR.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
748	3792-B	PEPPER, M. LEONARD—Petroleum Bldg., Tallahassee, Fla.
687	3615-B	PEREZ, FRANK—M. A. Montenegro & Co., P. O. Box 789, Tampa, Fla.
231	3685-B	PEREZ, WALDO F.—Bureau of Internal Revenue, P. O. Box 1708, Miami, Fla.
331	4033-B	PERWIN, RICHARD I.—235 Lincoln Rd., Miami Beach, Fla.
328	3439-B	PETERSON, CLARENCE A.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
R-47	3708-B	PFLUG, J. LYNN—P. O. Box 813, Winter Park, Fla.
129	3588-B	PHILLIPS, JOSEPH E.—201 Radio Center Bldg., Ft. Lauderdale, Fla.
777	3995-B	PLAGER, RICHARD H.—P. O. Box 1054, Coral Gables, Fla.
R-66	3413-B	PLUMMER, WENDELL H.—420 First National Bank Bldg., Tampa, Fla.
676	3768-B	POLIN, MILTON—10 N.E. 3rd Ave., Miami, Fla.
767	3924-B	POLLAK, MELVIN—420 Lincoln Rd., Miami Beach, Fla.
461	3331-B	POMERANTZ, LEWIS—2309 West Flagler St., Miami, Fla.
532	3383-B	POPE, HAROLD C.—111 Harrison Ave., Panama City, Fla.
R-259	3349-B	POST, JOSEPH A.—10 N.E. 3rd Ave., Miami, Fla.
20	3436-B	POTTER, CHARLES C.—Potter, Bower & Co., 338 N. Main St., P. O. Box 3426, Orlando, Fla.
481	3438-B	POTTER, CHARLES M.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
256	3880-B	POWERS, EARL P.—Purvis, Gray & Powers, 11 University Ave., Gainesville, Fla.
692	3776-B	POWERS, W. F.—513-15 Florida National Bank Bldg., St. Petersburg, Fla.
718	3477-B	PRIDE, ENOS PAUL, JR.—P. O. Box 198, Princeton, Fla.
435	3855-B	PRINCE, JAMES H.—170 Boulevard, S.E., Atlanta, Ga.
44	3343-B	PROSSER, DAVID S.—201½ E. Lemon St., Lakeland, Fla.
125	3397-B	PURVIS, HUGH F.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
193	3878-B	PURVIS, ROY L.—Purvis, Gray & Powers, 11 W. University Ave., Gainesville, Fla.
607	3826-B	QUENTIN, LAWRENCE D.—1309 Harvey Bldg., West Palm Beach, Fla.
114	4034-B	QUINN, JIM—420 First National Bank Bldg., Tampa, Fla.
112	3317-B	RABE, ALBERT A.—512 Florida National Bank Bldg., St. Petersburg, Fla.
R-85	3346-B	RACHLIN, NORMAN S.—1851 S.W. 37th Ave., Miami, Fla.
520	3804-B	RADLER, SAUL—Radler & Wilson, 924 Lincoln Rd., Miami Beach, Fla.
708	3869-B	RAINES, ROBERT HUGH—Turnburke, Brock and Raines, 1173 N.E. Cleveland St., Clearwater, Fla.
587	3447-B	RALSTON, ROBERT E.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
392	3530-B	RAMSEY, ERNEST A.—515½ Duval St., Key West, Fla.
70	3311-B	RAMSEY, GEORGE J.—1011 Seybold Bldg., Miami, Fla.
705	3770-B	RASH, WINN P.—P. O. Box 8343, Tampa, Fla.
466	3594-B	RAWLS, BERNARD D.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

665	3649-B	RAYMOND, HERMAN C.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
743	3811-B	REA, GRADY W.—Florida State University, Tallahassee, Fla.
R-22	3523-B	READY, SAMUEL L.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
R-222	3620-B	REAMY, ROBERT L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
764	3820-B	REEVES, JOHN D.—Ring, Mahony & Arner, 1201 duPont Bldg., Miami, Fla.
405	3302-B	RESNEK, ABRAHAM—Resnek & Landis, 1820 S.W. 3rd Ave., Miami, Fla.
455	3321-B	RHODES, WILLIAM B.—Elsberry Bldg., Belle Glade, Fla.
R-56	3281-B	RIBBLER, WILLIAM—605 Lincoln Rd., Miami Beach, Fla.
51	3451-B	RICHEY, MISS MARY LUELLA—Florida State University, Tallahassee, Fla.
R-43	3623-B	RICKLING, JOHN W.—1801 12th St., N., St. Petersburg, Fla.
250	3392-B	RIEDERS, ROBERT M.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
485	3506-B	RIFE, JOHN W.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Fla.
735	3832-B	RIHERD, THOMAS S.—3806 Obispo St., Tampa, Fla.
305	3524-B	RING, JOHN R.—Ring, Mahony & Arner, 1201-16 duPont Bldg., Miami, Fla.
181	3525-B	RING, R. WARNER—Ring, Mahony & Arner, 1201-16 duPont Bldg., Miami, Fla.
440	3337-B	RIVERS, JOSEPH F., II—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
195	3502-B	ROBERTS, CHARLES S.—Roberts & Morrow, 520 Seybold Bldg., Miami, Fla.
108	3357-B	ROBERTSON, J. L.—132 Volusia Ave., Daytona Beach, Fla.
632	3771-B	ROBINSON, WILLIS C., JR.—Suite 219, 8340 N.E. 2nd Ave., Miami, Fla.
491	3568-B	ROCHE, QUENTIN C.—504 W. 2nd St., Dayton, Ohio
412	3611-B	RODGERS, FREDERICK T.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
518	3925-B	RODMAN, MAX H.—311 Lincoln Rd., Miami Beach, Fla.
49	3570-B	ROEHSNER, GEORGE H.—416 Tampa St., Tampa, Fla.
778	3996-B	ROGERS, WALTER R.—P. O. Box 251, Riverside Sta., Miami, Fla.
659	3453-B	ROSEN, JERALD I.—Herris and Rosen, 218 Pan American Bank Bldg., Miami, Fla.
R-37	3779-B	ROSENBERG, NATHAN—2329 Coral Way, Miami, Fla.
407	3333-B	ROTH, EDWARD S.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
355	3335-B	ROTH, LOUIS R.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
364	3532-B	ROUSE, ALONZO O.—220 N. 7th St., Palatka, Fla.
323	3817-B	RUSSELL, CARLOS L.—Q. M. Base Depot, A.P.O. 301, c/o P. M., San Francisco, Calif.
416	3380-B	RUSSELL, KENNETH G.—1343 Main St., Sarasota, Fla.
643	3807-B	RYALS, LESTER J.—2702 Azeels St., Tampa, Fla.
297	3927-B	RYAN, MISS ELEANOR M.—Frederic Dunn-Rankin & Co., 1507 Security Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

255	3450-B	RYAN, JOHN F.—Bureau of Internal Revenue, P. O. Box 1231, Jacksonville, Fla.
411	3914-B	RYAN, WILLIAM B.—D. A. Smith & Co., 224 Hildebrandt Bldg., Jacksonville, Fla.
436	3895-B	SACK, ELY J.—1118 Florida Title Bldg., Jacksonville, Fla.
719	3828-B	SADOFF, MILTON—Sadoff & Schwartz, 717 Seybold Bldg., Miami, Fla.
655	3359-B	SAFER, PAUL J.—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.
119	3547-B	ST. JOHN, NEWTON D.—118 East Bay St., Jacksonville, Fla.
744	3475-B	SALATHE, FRANK P.—Saltmarsh, Cleaveland & Gund, 6 W. Chase St., Pensacola, Fla.
541	3318-B	SALB, CHESTER E.—1405 First National Bank Bldg., Miami, Fla.
516	3533-B	SALTER, ABRAHAM J.—1943 Hollywood Blvd., Hollywood, Fla.
278	3466-B	SALTMARSH, THOMAS W.—Saltmarsh, Cleaveland & Gund, 6 W. Chase St., Pensacola, Fla.
668	3729-B	SALZER, ERWIN S.—604 Central Ave., St. Petersburg, Fla.
R-50	3735-B	SAMMONS, CLEM H., JR.—605 Biscayne Bldg., Miami, Fla.
715	3945-B	SAMUELS, MARTIN—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
279	4007-B	SATHRE, FLOYD M.—1953 71st St., Miami Beach, Fla.
722	3639-B	SAXE, MARTIN L.—311 Lincoln Rd., Miami Beach, Fla.
579	3946-B	SCARBOROUGH, OVID P., JR.—Bureau of Internal Revenue, P. O. Box 4760, Jacksonville, Fla.
490	3791-B	SCHAFER, ABRAHAM—355 Lincoln Rd., Miami Beach, Fla.
667	3465-B	SCHELL, J. POWELL—Smoak, Davis and Nixon, 310 Seminole Bldg., Jacksonville, Fla.
565	3614-B	SCHINE, JEROME A.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
R-84	3591-B	SCHOTT, ELWIN L.—Harris and Schott, 1843 Hollywood Blvd., Hollywood, Fla.
400	3304-B	SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach, Fla.
26	3985-B	SCHUYLER, W. L.—907 Ingraham Bldg., Miami, Fla.
R-206	3423-B	SCHWARTZ, DAVID M.—210 S. Franklin St., Tampa, Fla.
224	3284-B	SCHWARTZ, GEORGE—2904 Biscayne Blvd., Miami, Fla.
672	3827-B	SCHWARTZ, GILBERT B.—Sadoff & Schwartz, 717 Seybold Bldg., Miami, Fla.
749	3884-B	SCOTT, NED H.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Fla.
R-82	3752-B	SEEGER, CHARLES F.—533 Seabreeze Blvd., Daytona Beach, Fla.
139	3536-B	SENSENEY, CHARLES G.—6012 8th Ave., N., St. Petersburg, Fla.
264	3636-B	SEVERY, EVERETT W.—4301 N.W. Seventh Ave., Miami, Fla.
760	3703-B	SHARFF, DAVID D.—1640 S.W. 65th Ave., Miami, Fla.
380	3319-B	SHARMAN, VICTOR, JR.—1405 First National Bank Bldg., Miami, Fla.
625	3546-B	SHATTO, JAMES B.—1829 N.E. 2nd Ave., Miami, Fla.
448	3668-B	SHEALY, ARTHUR L., JR.—Ring, Mahony & Arner, 525 Barnett National Bank Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

107	3487-B	SHELDON, E. RUSSELL—Sheldon, Curry, Canning & Wells, 701 Times Bldg., St. Petersburg, Fla.
333	3361-B	SHELDON, FRED M.—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.
700	3325-B	SHELTON, JOHN C.—5200 Central Ave., St. Petersburg, Fla.
438	3446-B	SHELTON, JOHN W.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
634	3759-B	SHELTON, WOODROW W.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
98	3598-B	SHEPARD, LEE C.—Shepard and Klanderman, 307 First Federal Bldg., St. Petersburg, Fla.
246	3975-B	SHEPARD, LEE C., JR.—309 Citizens Bldg., West Palm Beach, Fla.
381	3368-B	SHEPPARD, HENRY W.—Sheppard & Sheppard, P. O. Box 957, Eustis, Fla.
690	3371-B	SHEPPARD, WILSON G.—Sheppard & Sheppard, P. O. Box 957, Eustis, Fla.
568	3970-B	SHILLINGTON, HUGH B.—Erwin & Shillington, 102 Fifty-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
426	3358-B	SHINGLER, FRANKLIN S.—624 Hernando St., Lake City, Fla.
509	3889-B	SIDEN, NATHAN—1403 duPont Bldg., Miami, Fla.
211	3348-B	SIGAL, MYER O.—c/o G. Bernd Co., Riverside Ave., Macon, Ga.
R-54	3632-B	SILETT, HARRY—214 Royal Palm Way, Palm Beach, Fla.
638	3395-B	SILVER, JACK—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
315	3986-B	SIMKOWITZ, ISIDORE B.—One Lincoln Rd. Bldg., Miami Beach, Fla.
423	3699-B	SIMMON, JOHN H.—1707 W. Cass St., Tampa, Fla.
723	3548-B	SIMON, GEORGE M.—Weber, Thompson and Lefcourt, 245 Shoreland Bldg., Miami, Fla.
709	3474-B	SIMON, HAROLD E.—Treasury Dept., P. O. Box 1708, Miami, Fla.
272	3473-B	SINGER, ARTHUR—311 Lincoln Rd., Miami Beach, Fla.
508	3658-B	SINGER, SEYMOUR D.—Weiss & Singer, 420 Lincoln Rd., Miami Beach, Fla.
470	3571-B	SLAYTON, GEORGE H.—1900 Jetton Ave., Tampa, Fla.
R-223	3897-B	SMETHURST, B. M.—Smethurst & Dessaint, 204 Shoreland Bldg., Miami, Fla.
R-55	3291-B	SMILES, LOUIS—Harry Blumin & Co., 420 Lincoln Rd., Miami Beach, Fla.
669	3950-B	SMITH, HAROLD W.—D. A. Smith & Co., 224 Hildebrandt Bldg., Jacksonville, Fla.
330	3610-B	SMITH, J. PAUL—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
R-63	3868-B	SMITH, PAUL S.—613 Security Bldg., Miami, Fla.
698	3379-B	SMITH, PLATT T.—James and Harris, 122 West Forsyth St., Jacksonville, Fla.
417	3605-B	SMITH, R. BOB—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Fla.
338	3956-B	SMITH, RALPH Y.—D. A. Smith & Co., 224 Hildebrandt Bldg., Jacksonville, Fla.
505	3324-B	SMITH, WILLIAM MARSHALL, JR.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.

169	3572-B	SMOAK, PAUL R.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
650	3526-B	SOUTHERN, JIM E.—Ring, Mahony & Arner, 1201-16 duPont Bldg., Miami, Fla.
551	3469-B	SPANN, JULIUS H.—Saltmarsh, Cleaveland & Gund, 6 W. Chase St., Pensacola, Fla.
617	3635-B	SPARKMAN, STEPHEN M., III—1747 Arlington St., Sarasota, Fla.
341	3360-B	SPEAR, SIMEON D.—Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach, Fla.
294	3944-B	SPERRY, JOSEPH A.—P. O. Box 8343, Sulphur Springs, Fla.
546	3513-B	STAFFORD, WILLIAM H.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
673	3706-B	STEIN, MAX G.—1414 Congress Bldg., Miami, Fla.
703	3616-B	STEINLEN, JOHN J.—M. A. Montenegro & Co., 514 Franklin St., Tampa, Fla.
R-77	3769-B	STERN, ARNOLD J.—Wiener & Stern, 1302 Congress Bldg., Miami, Fla.
R-49	3286-B	STERNSHEIN, LEWIS—304 Roper Bldg., Miami, Fla.
524	3527-B	STEWART, BASIL M., JR.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
337	3844-B	STEWART, RICHARD H.—Bureau of Internal Revenue, Box 1708, Miami, Fla.
745	4038-B	STILL, HOMER E., JR.—Knott Bldg., Tallahassee, Fla.
602	3420-B	STOCKTON, WILLIAM A., JR.—331 Pan-A Bldg., West Palm Beach, Fla.
769	3726-B	STOCKWELL, DAVID I.—521½ S. Andrews Ave., Ft. Lauderdale, Fla.
499	3744-B	STONEROCK, ROBERT F.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
737	3586-B	STUBBS, WILLIAM O., JR.—P. O. Box 652, Tampa, Fla.
258	3285-B	STUZIN, DAVID—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
R-53	3430-B	SULLIVAN, NORBERT P.—610 Empire Bldg., St. Petersburg, Fla.
166	3742-B	SWEENY, JOSEPH A.—Sweeny & Evans, 414 Pierce St., Tampa, Fla.
131	3287-B	TAIT, EDWARD B.—Edward B. Tait & Co., 8017 N.E. 2nd Ave., Miami, Fla.
R-28	3496-B	TERRY, LELAND E.—1030 duPont Bldg., Miami, Fla.
631	3654-B	THOMPSON, MRS. BETH M.—Beth M. Thompson & Company, 919 So. Miami Ave., Miami, Fla.
389	3601-B	THOMPSON, EDGAR B.—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
657	3538-B	THORPE, HARRY R.—1220 Ingraham Bldg., Miami, Fla.
465	3400-B	TOMLINSON, ALLEN, III—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
640	3947-B	TORNWALL, GEORGE E., JR.—Russell S. Bogue & Company, 801 Florida Theatre Bldg., St. Petersburg, Fla.
475	3915-B	TRIPLETT, JOSEPH I.—Bradley & Triplett, Box 176, Green Cove Springs, Fla.
286	3440-B	TRIPLETT, THOMAS E.—Potter, Bower & Co., 338 N. Main St., Orlando, Fla.
450	3622-B	TRIPP, CARL G.—Bunting, Comer & Tripp, 306 Marble Arcade Bldg., Lakeland, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

233	3777-B	TRUMBO, SILAS B.—Bureau of Internal Revenue, P. O. Box 3108, Orlando, Fla.
R-45	4018-B	TRUMBOWER, JERROLD S.—Colley & Trumbower, 14 E. Washington St., Orlando, Fla.
154	4020-B	TURNBURKE, H. M.—Turnburke, Brock and Raines, 1173 N.E. Cleveland St., Clearwater, Fla.
562	3852-B	TURNER, JOHN A.—514 Highland Ave., Lakeland, Fla.
697	3501-B	TURNER, LESLIE C.—Rieders, Fink & Co., 401 Robertson son Bldg., Ocala, Fla.
89	4041-B	TURNER, WILLIAM H., SR.—845 N.W. 9th Ct., Miami, Fla.
496	3783-B	TURNEY, JOHN P.—116 Lee St., Jacksonville, Fla.
351	3507-B	TYLER, W. J.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Fla.
553	4001-B	TYSON, H. LYNTON—Tyson & Meek, 1565 Atlantic Blvd., Jacksonville, Fla.
344	3416-B	TYTELL, BERNARD—Tytell & Fox, 315 Roper Bldg., Miami, Fla.
577	3449-B	URBAN, O. RICHARD—Oosterhoudt & Evarts, 1007 Barnett Bank Bldg., Jacksonville, Fla.
138	3846-B	VALDES, JAMES F.—Valdes & Johnson, 1224 Manatee Ave., W., Bradenton, Fla.
280	3514-B	VALDES, ROBERT E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
149	3369-B	VARNE DOE, IRA J.—Goodrich & Varnedoe, 222 West Beaver St., Jacksonville, Fla.
501	3608-B	VASS, GEORGE T.—Russell S. Bogue & Company, P. O. Box 2312, Tampa, Fla.
598	3862-B	VEACH, ROBERT L.—Hurwitz & Veach, 223 East Flagler St., Miami, Fla.
336	3480-B	VILLANUEVA, FENOR—1680 S.W. 15th St., Miami, Fla.
R-61	3625-B	VINEYARD, VERNON F.—Vineyard & Co., 203 Coker Bldg., Winter Haven, Fla.
R-186	3288-B	VROON, JULIUS M.—234 Biscayne Blvd., Miami, Fla.
731	3908-B	WAAS, MAXWELL—436 Seybold Bldg., Miami, Fla.
523	3860-B	WACHA, FRANK A.—Himes & Himes, P. O. Box 1175, Stuart, Fla.
646	3344-B	WAGNER, FRED R., JR.—P. O. Box 935, 307 Bradford Rd., Tallahassee, Fla.
539	3580-B	WAITE, ROBERT S.—P. O. Box 257, Ft. Lauderdale, Fla.
486	3403-B	WALKER, KENNETH D.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
612	3461-B	WALKER, WALLIS L.—P. O. Box 1211, Tallahassee, Fla.
684	3292-B	WALLACH, HERBERT P., JR.—Harry Blumin & Co., 420 Lincoln Rd., Miami Beach, Fla.
593	3500-B	WALSH, LEON G., JR.—807 Tampa Theatre Bldg., Tampa, Fla.
43	3998-B	WALTON, WILLIAM O.—218 Catalonia Ave., Coral Gables, Fla.
310	3364-B	WALZ, RAY J.—304 First National Bank Bldg., Coral Gables, Fla.
R-62	3352-B	WARD, HARVEY D.—Post Office Bldg., Safety Harbor, Fla.
299	3444-B	WARD, J. T.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
174	3760-B	WARMACK, WILLIAM J.—361 Irvington St., Washington, D. C.

209	3642-B	WASSERMAN, SIDNEY—Sidney Wasserman and Company, 420 Lincoln Rd., Miami Beach, Fla.
162	3842-B	WEATHERS, JOHN C.—Bureau of Internal Revenue, P. O. Box 1708, Miami, Fla.
R-36	3484-B	WEAVER, JAMES S.—118 E. Broadway, Ocala, Fla.
393	3310-B	WEBB, J. HOWARD—Ernst & Ernst, 706 Chamber of Commerce Bldg., Miami, Fla.
R-5	3600-B	WEBER, OTTO F.—Weber, Thompson & Lefcourt, 245 Shoreland Bldg., Miami, Fla.
666	4040-B	WEBSTER, NORMAN A.—1201 N.E. 2nd Ave., Miami, Fla.
663	3589-B	WEIDLING, ROLF S.—201 Radio Center Bldg., Ft. Lauderdale, Fla.
R-19	3689-B	WEINBERG, MORRIS W.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
288	3294-B	WEINER, BENJAMIN—1428 duPont Bldg., Miami, Fla.
654	3713-B	WEINER, IRVING J.—927 Lincoln Rd., Miami Beach, Fla.
361	3859-B	WEINER, MILTON—3020 S.W. 4th Ave., Miami, Fla.
656	3432-B	WEINER, SAMUEL—1008 Jefferson Ave., Miami Beach, Fla.
609	3757-B	WEISGLASS, JACK—1782 West Flagler St., Miami, Fla.
240	3659-B	WEISS, EUGENE J.—Weiss and Singer, Rm. 255, 420 Lincoln Rd., Miami Beach, Fla.
99	3434-B	WEISS, PAUL J.—1002 Security Bldg., Miami, Fla.
747	3535-B	WELCH, GEORGE D.—Callahan and Stuzin, 1225 duPont Bldg., Miami, Fla.
517	3977-B	WELLISCH, KURT—1414 Congress Bldg., Miami, Fla.
339	3801-B	WELLS, GORDON W.—300 Brent Annex, Pensacola, Fla.
283	3745-B	WELLS, H. IRVIN—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
497	3490-B	WELLS, HAROLD E.—Sheldon, Curry, Canning & Wells, 701 Times Bldg., St. Petersburg, Fla.
621	3747-B	WELLS, MAXWELL W., JR.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
695	3435-B	WENTWORTH, AUBREY D.—State Auditing Dept., Tallahassee, Fla.
495	3464-B	WETHERINGTON, CARLTON A.—718 Florida Title Bldg., Jacksonville, Fla.
581	3363-B	WHITE, ROBERT N.—P. O. Box 246, Cocoa, Fla.
130	3384-B	WHITFIELD, GEORGE B.—345 Merchandise Mart, Chicago, Ill.
R-78	3410-B	WICKS, CHARLES F.—610 Florida Bank Bldg., Orlando, Fla.
318	3754-B	WIENER, ABRAHAM B.—Wiener & Stern, 1301 Congress Bldg., Miami, Fla.
394	3648-B	WILEY, C. ARTHUR—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
21	3853-B	WILKINS, M. L.—215 Hartsell Bldg., Lakeland, Fla.
675	3849-B	WILLIAMS, DONALD K.—3035 N.W. 5th St., Miami, Fla.
354	3823-B	WILLIAMS, ELMO H.—Williams and Kaiser, 805 Security Bldg., Miami, Fla.
281	3962-B	WILLIAMS, GEORGE H., JR.—Vineyard & Co., 120 Palmetto Bldg., Sanford, Fla.
582	3965-B	WILLIAMS, WILLARD E.—Williams and Cunningham, Citizens Bank Bldg., Gainesville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

401	3577-B	WILLIS, BRYAN M.—State Auditing Dept., Tallahassee, Fla.
746	3472-B	WILLIS, DON F.—P. O. Box 327, Panama City, Fla.
627	3805-B	WILSON, ALLAN P.—Radler & Wilson, 924 Lincoln Rd., Miami Beach, Fla.
428	3858-B	WINN, WOODSON O.—P. O. Box 794, Delray Beach, Fla.
282	4004-B	WINTERBURN, JACK R.—1213 Florida Title Bldg., Jacksonville, Fla.
462	3280-B	WINTER, ARTHUR L.—919 Seybold Bldg., Miami, Fla.
478	3414-B	WITTENSTEIN, JOSEPH—Wittenstein, Hartman & Co., 409 Metcalf Bldg., Orlando, Fla.
404	4052-B	WOLFE, WILLIAM A.—Morse Arcade, Hollywood, Fla.
662	3690-B	WOOD, HAYES B.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
633	3544-B	WRIGHT, THOMAS C.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
403	3402-B	WRIGHT, WILLIAM R.—Pentland, Purvis, Keller & Co., 1701 duPont Bldg., Miami, Fla.
573	3491-B	YARBOROUGH, JAMES L., JR.—5940 S.W. 73rd St., South Miami, Fla.
776	4009-B	ZAIAC, MANUEL—1136 Collins Ave., Miami Beach, Fla.
651	3545-B	ZITTRER, JOSEPH—388 Minorca Ave., Coral Gables, Fla.

Alphabetical List of Firms of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1954

1954
Registration
Number

- 3682-B ABESS, MORGAN, ALTEMUS & WEINBERG—
1620 duPont Bldg., Miami, Fla.
Leonard L. Abess, C.P.A.; Robert M. Morgan, C.P.A.; Robert M. Altemus, C.P.A.; Morris W. Weinberg, C.P.A.
- 3695-B AHRANO AND HOSFORD—Rm. 4-6, Brinkley Bldg., Tallahassee, Fla.
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.
- 3983-B ALLEN & GILLIAM—19 Collier Arcade, Box 1471, Ft. Myers, Fla.
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.
- 3716-B AYERS, JUREIT & BOND—254 Giralda Ave., Coral Gables, Fla.
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.
- 3786-B BECKER AND HIRSCH—219 Miracle Bldg., Coral Gables, Fla.
Robert A. Becker, C.P.A.; George W. Hirsch, C.P.A.
- 4014-B BIGHAM & CARTER—501 Jackson St., Tampa, Fla.
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.
- 3973-B HARRY BLUMIN & COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Harry Blumin, C.P.A.; Louis Smiles, C.P.A.; Herbert P. Wallach, Jr., C.P.A.
- 3987-B RUSSELL S. BOGUE & COMPANY—
501 Morgan St., P. O. Box 2312, Tampa, Fla.
801 Florida Theatre Bldg., St. Petersburg, Fla.
Russell S. Bogue, C.P.A.; Frank O. Lee, Jr., C.P.A.; Jack T. Compton, C.P.A.; William J. Braley, C.P.A.; George T. Vass, C.P.A.; R. Bob Smith, C.P.A.; George E. Tornwall, Jr., C.P.A.
- 3660-B BOLGER & CULBERTSON—447 Pan American Bank Bldg., Miami, Fla.
James L. Bolger, C.P.A.; W. Wirt Culbertson, C.P.A.
- 3696-B BOONE & KILGORE—221 N. Ivanhoe Blvd., E.
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.
- 3930-B BRADLEY & TRIPLETT—Box 176, Green Cove Springs, Fla.
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- 3720-B BUNTING, COMER & COMPANY—State Bank Bldg., Lake Wales, Fla.
H. J. Comer, Jr., C.P.A.; Norman H. Bunting, C.P.A.; Herbert A. Ingley, Jr., C.P.A.
- 3959-B BUNTING, COMER & TRIPP—Marble Arcade Bldg., Lakeland, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.
- 3671-B CALLAHAN & STUZIN—1225 duPont Bldg., Miami, Fla.
David Stuzin, C.P.A.; W. J. Callahan, C.P.A.; B. D. Rawls, C.P.A.; Charles Hertzoff, C.P.A.; W. R. Ellis, C.P.A.
- 4010-B COCHRANE & COCHRANE—200 Peacock Bldg., Ft. Pierce, Fla.
John P. Cochrane, Jr., C.P.A.; John P. Cochrane, C.P.A.
- 3661-B COLLEY & TRUMBOWER—Rutland Bldg., 14 E. Washington St., P. O. Box 1605, Orlando, Fla.
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.
- 4013-B CHARLES B. COSTAR & CO.—902 First National Bank Bldg., Miami, Fla.
Charles B. Costar, C.P.A.; C. Arthur Wiley, C.P.A.

- 3721-B CREEL & DENNISON—301 Thiesen Bldg., Pensacola, Fla.
L. E. Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.
- 3836-B CROWN & McCRILLUS—126 Legal Bldg., Clearwater, Fla.
W. E. Crown, Jr., C.P.A.; Robert M. McCrillus, C.P.A.
- 3662-B DARBY, DARBY & ODOM—
Stovall Professional Bldg., Tampa, Fla.
Peoples Hardware Bldg., Lake City, Fla.
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.
- 4057-B DAVIS & LUNDY—810 Fla. National Bank Bldg., Pensacola, Fla.
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.
- 3877-B DERBY AND GREENE—356 S. Beach St., Daytona Beach, Fla.
A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.
- 3928-B FREDERIC DUNN-RANKIN & CO.—
1507 Security Bldg., Miami, Fla.
125 E. Welbourne Ave., P. O. Box 986, Winter Park, Fla.
Frederic Dunn-Rankin, C.P.A.; Eleanor M. Ryan, C.P.A.
- 3697-B EDMISTON AND McGHIN—City Bldg., St. Augustine, Fla.
William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.
- 3981-B CLYDE A. EPPERSON AUDIT COMPANY—
843 Ingraham Bldg., Miami, Fla.
Clyde A. Epperson, C.P.A.; Peter C. Kendall, C.P.A.
- 3971-B ERWIN & SHILLINGTON—102 Five-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
Hugh B. Shillington, C.P.A.; Chester D. Erwin, C.P.A.
- 3886-B FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.
- 4059-B FELD & FINKELSTEIN—1028 S.W. First St., Miami, Fla.
Max P. Feld, C.P.A.; Alfred Finkelstein, C.P.A.
- 3798-B GASSNER & McLEAN—525 Florida National Bank Bldg., St. Petersburg, Fla.
Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.
- 3694-B GOODRICH & VARNEDOE—222 West Beaver St., Jacksonville 2, Fla.
Charles H. Goodrich, C.P.A.; Ira J. Varnedoe, C.P.A.
- 3902 GREENE AND OSBURN—617 Sanford Atlantic National Bank Bldg., Sanford, Fla.
Jack I. Greene, C.P.A.; J. Karl Osburn, C.P.A.
- 3935-B GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Fla.
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- 3672-B HALL AND FISHER—10th Floor Schultz Bldg., 118 W. Adams St., Jacksonville, Fla.
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.
- 3958-B HARRIS AND SCHOTT—1843 Hollywood Blvd., Hollywood, Fla.
Roy R. Harris, C.P.A.; Elwin L. Schott, C.P.A.
- 3670-B JOSEPH HARTMAN & ASSOCIATES—306 Clark Bldg., Jacksonville, Fla.
Joseph Hartman, C.P.A.; Frank Benjamin, C.P.A.; Bennie M. Hoffenberg, C.P.A.
- 4023-B HARTMANN AND PARKER—543 Seybold Bldg., Miami, Fla.
Morten F. Hartmann, C.P.A.; Robert Parker, C.P.A.
- 3673-B HARVEY AND HARVEY—305 Morgan St., Miami, Fla.
P. J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.
- 3683-B HERRIS AND ROSEN—218 Pan American Bank Bldg., Miami, Fla.
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.

- 3874-B HIMES & HIMES—
P. O. Box 1585, West Palm Beach, Fla.
6 S.E. 5th Ave., Delray Beach, Fla.
DeHon Bldg., Stuart, Fla.
Whitney B. Himes, C.P.A.; S. Hilburn Himes, C.P.A.; Daniel Downey, Jr., C.P.A.; John F. Kirkton, C.P.A.; Frank A. Wach, C.P.A.
- 3864-B HURWITZ & VEACH—223 East Flagler St., Miami, Fla.
Eli Hurwitz, C.P.A.; R. L. Veach, C.P.A.
- 3674-B JAMES AND HARRIS—122 W. Forsyth St., Jacksonville, Fla.
Benjamin E. James, C.P.A.; P. Y. Harris, C.P.A.; Lewis E. Magee, C.P.A.; Platt T. Smith, C.P.A.
- 3984-B JOHNSON & COMPANY—225 Nasrallah Bldg., Jacksonville, Fla.
Charles W. Johnson, Jr., C.P.A.; Ashby L. Matthews, Jr., C.P.A.
- 4044-B ORVIS M. KEMP & ERIC G. CURRY—
518½ Fleming St., Key West, Fla.
Orvis M. Kemp, C.P.A.; Eric G. Curry, C.P.A.
- 3932-B LEAVY AND EBER—Pan American Bank Bldg., Miami, Fla.
Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.
- 3901-B LEVINE & COHN—123 N.W. 12th Ave., Miami, Fla.
Saul S. Levine, C.P.A.; Stanley D. Cohn, C.P.A.
- 3737-B REX MEIGHEN & COMPANY—1016 First National Bank Bldg., Tampa, Fla.
Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.; William H. Stafford, C.P.A.; M. R. Meighen, C.P.A.
- 3982-B MERMELL AND MILLER—612 Ainsley Bldg., Miami, Fla.
Mac Mermell, C.P.A.; Howard N. Miller, C.P.A.
- 3663-B MILLIGAN & BURKE—925 Barnett National Bank Bldg., P. O. Box 1079, Jacksonville, Fla.
Claude K. Milligan, C.P.A.; J. W. Burke, C.P.A.; George L. Milligan, C.P.A.; Joseph F. Rivers, II, C.P.A.
- 3675-B M. A. MONTENEGRO & COMPANY—
514 Franklin St., P. O. Box 789, Tampa, Fla.
J. Paul Smith, C.P.A.; Fred T. Rodgers, C.P.A.; Wm. M. Smith, Jr., C.P.A.; Theo F. Chive, C.P.A.; Harry E. Hurst, C.P.A.; Jerome A. Schine, C.P.A.; Frank Perez, C.P.A.
- 3676-B OOSTERHOUDT & EVARTS—1007 Barnett National Bank Bldg., Jacksonville, Fla.
O. J. Oosterhoudt, C.P.A.; Harry W. Evarts, C.P.A.
- 3814-B OSBURN AND GREENE—160 E. Washington St., Orlando, Fla.
J. Karl Osburn, C.P.A.; Jack I. Greene, C.P.A.
- 3763-B PARKER, BERNSTEIN & HENRIQUEZ—
601 Chamber of Commerce Bldg., Miami, Fla.
Charles Palmer Parker, C.P.A.; Norcott S. Henriquez, C.P.A.; Barney Bernstein, C.P.A.
- 3749-B PENTLAND AND COWLES—302 Wallace S. Bldg., Tampa, Fla.
Frank L. Cowles, C.P.A.; T. E. Craig, C.P.A.
- 3738-B PENTLAND, PURVIS, KELLER & COMPANY—
1701-17 duPont Bldg., Miami, Fla.
Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, Jr., C.P.A.; Lyndon C. Conlon, C.P.A.; Allen Tominson, III, C.P.A.; Clayton L. Bullock, C.P.A.; William R. Wright, C.P.A.; Kenneth D. Walker, C.P.A.; Walter P. Davidson, C.P.A.
- 3719-B POTTER, BOWER & COMPANY—338 North Main St., P. O. Box 3426, Orlando, Fla.
Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.

- 3885-B PURVIS, GRAY AND POWERS—11 West University Ave., P. O. Box 16, Gainesville, Fla.
Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.; William M. Patton, C.P.A.; Frank J. Miles, C.P.A.
- 3806-B RADLER AND WILSON—924 Lincoln Rd., Miami Beach, Fla.
Saul Radler, C.P.A.; Allan P. Wilson, C.P.A.
- 3677-B RESNEK & LANDIS—1820 S.W. 3rd Ave., Miami, Fla.
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.
- 3722-B RIEDERS, FINK & CO.—621 Graham Bldg., Jacksonville, Fla.
Robertson Bldg., Ocala, Fla.
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Richard P. Johnson, C.P.A.; Bertram H. Kaplan, C.P.A.; Jack Silver, C.P.A.; Leslie C. Turner, C.P.A.
- 3678-B RING, MAHONY & ARNER—
1201-16 duPont Bldg., Miami, Fla.
522 Barnett National Bank Bldg., Jacksonville, Fla.
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; W. S. Heyward, C.P.A.; John R. Ring, C.P.A.; S. L. Ready, C.P.A.; Arthur I. Hemmings, C.P.A.; James W. Kindelan, C.P.A.; Basil M. Steward, Jr., C.P.A.
- 3765-B ROBERTS AND MORROW—520 Seybold Bldg., Miami, Fla.
Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.; Edward D. Ashman, C.P.A.
- 3739-B ROTH, GOTTLIEB & KNEAPLER—634 Seybold Bldg., Miami, Fla.
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.; William Kneapler, C.P.A.
- 3679-B SADOFF & SCHWARTZ—717 Seybold Bldg., Miami, Fla.
Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.
- 3736-B SALTMARSH, CLEVELAND & GUND—
6 W. Chase St., Pensacola, Fla.
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.; Don F. Willis, C.P.A.; Frank P. Salathe, C.P.A.
- 3972-B SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.
Victor J. Sharman, C.P.A.; William H. Mactye, C.P.A.
- 3723-B SHELDON, CURRY, CANNING & WELLS—
701 Times Bldg., St. Petersburg, Fla.
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Wilbert R. Canning, C.P.A.; Harold E. Wells, C.P.A.
- 3724-B SHEPARD AND KLANDERMAN—307 First Federal Bldg., St. Petersburg, Fla.
L. C. Shepard, C.P.A.; G. E. Klanderman, C.P.A.
- 3680-B SHEPPARD & SHEPPARD—421 N. Bay St., P. O. Box 957, Eustis, Fla.
H. W. Sheppard, C.P.A.; W. G. Sheppard, C.P.A.
- 3903-B SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.
- 3957-B D. A. SMITH & COMPANY—224 Hildebrandt Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Harold W. Smith, C.P.A.
- 3936-B SMOAK, DAVIS & NIXON—Suite 310, 122 W. Forsyth St., Jacksonville, Fla.
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.
- 3780-B SPEAR, SHELDON & CO.—234 Lincoln Rd., Miami Beach, Fla.
Fred M. Sheldon, C.P.A.; Simeon D. Spear, C.P.A.; Paul J. Safer, C.P.A.

- 3764-B SWEENEY & EVANS—414 Pierce St., Tampa, Fla.
Professional Bldg., Lakeland, Fla.
Joseph A. Sweeny, C.P.A.; Robert P. Evans, C.P.A.
- 3664-B EDWARD B. TAIT & COMPANY—8017 N.E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.
- 3665-B BETH M. THOMPSON & COMPANY—919 South Miami Ave.,
Miami, Fla.
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.
- 4058-B TURNBURKE, BROCK & RAINES—1173 N.E. Cleveland St.,
Clearwater, Fla.
H. M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H.
Raines, C.P.A.
- 3725-B TYLER, ANDERSON & RIFE—248 Pan American Bank Bldg.,
Miami, Fla.
W. J. Tyler, C.P.A.; K. F. Anderson, C.P.A.; John W. Rife, C.P.A.
- 4048-B TYSON AND MEEK—1565 Atlantic Blvd., Jacksonville, Fla.
H. Lynton Tyson, C.P.A.; J. Hunter Meek, Jr., C.P.A.
- 3766-B TYTELL AND FOX—315 Roper Bldg., Miami, Fla.
Bernard Tytell, C.P.A.; Arthur Fox, C.P.A.
- 3837-B VALDES & JOHNSON—1224 Manatee Ave., W., Bradenton, Fla.
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.
- 3693-B VINEYARD & COMPANY—
203 Coker Bldg., Winter Haven, Fla.
204 Meisch Bldg., Sanford, Fla.
207 Kennedy Bldg., Pensacola, Fla.
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.;
Abner Avirett, Jr., C.P.A.; Howard D. Newkirk, C.P.A.
- 3698-B SIDNEY WASSERMAN AND COMPANY—
420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Martin Blumenthal, C.P.A.
- 4024-B WEBER, THOMPSON & LEFCOURT—
245 Shoreland Bldg., Miami, Fla.
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lef-
court, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.
- 3681-B WEISS AND SINGER—420 Lincoln Rd., Miami Beach, Fla.
Eugene J. Weiss, C.P.A.; Seymour D. Singer, C.P.A.
- 3767-B WIENER AND STERN—1301 Congress Bldg., Miami, Fla.
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.
- 3937-B WILLIAMS & CUNNINGHAM—
Citizens Bank Bldg., Gainesville, Fla.
Willard E. Williams, C.P.A.; Dudley H. Cunningham, C.P.A.
- 3974-B WILLIAMS AND KAISER—805 Security Bldg., Miami, Fla.
Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.
- 4025-B WITTENSTEIN, HARTMAN & CO.—409 Metcalf Bldg., Orlando,
Fla.
Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.

Alphabetical List of PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1954

P. A. Certificate Number	1954 Registration Number	
359	623-A	ANDREWS, JOHN—P. O. Box 3291, Tampa, Fla.
362	617-A	BARNES, M. H.—702 Citizens & Southern National Bank Bldg., Atlanta, Ga.
108	627-A	BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
7	618-A	BOYLE, JOHN C.—415 Crozer Bldg., Chester, Penn.
353	652-A	CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
122	647-A	DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Fla.
19	634-A	DISMORE, GEORGE B.—1350 E. Adams St., Jacksonville, Fla.
235	660-A	DUNCAN, E. ALEXANDER—119 East Forsyth St., Jacksonville, Fla.
341	650-A	DUNN, MOREY—714 Florida Ave., West Palm Beach, Fla.
473	621-A	FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Fla.
128	619-A	FLUNO, ARTHUR S.—781 Antoinette Ave., Winter Park, Fla.
131	628-A	FOYE, ARTHUR B.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
133	630-A	GANE, O. A.—211 South Olive Ave., West Palm Beach, Fla.
244	649-A	GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Fla.
466	642-A	GIVEN, A. F.—319 N.E. 2nd Ave., Miami, Fla.
380	633-A	GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
249	657-A	HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.
34	648-A	HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
386	653-A	HIGGINS, JOHN W.—P. O. Box 1110, Tampa, Fla.
143	624-A	HORWATH, ERNEST B.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
147	625-A	HORWATH, JOHN N.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
356	646-A	JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Fla.
392	645-A	LEPPARD, WILLIAM M.—1505 Candler Bldg., Atlanta, Ga.
393	637-A	LINDFORS, ERNEST C.—119 S.E. 1st Ave., Ft. Lauderdale, Fla.
157	655-A	MARKS, CHARLES H.—705 Langford Bldg., Miami, Fla.
276	643-A	MARTZ, ROLLIE C.—2047 21st Ave., N., St. Petersburg, Fla.
272	635-A	McGEE, F. E.—P. O. Box 458, Riverside Sta., Miami, Fla.
401	620-A	MILLER, GEORGE B.—152 N.E. 92nd St., Miami, Fla.
292	654-A	PACE, MURL E.—Orange Ave. at So. St., Orlando, Fla.
167	629-A	PALMER, LESLIE E.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.

66	641-A	PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
421	636-A	SAWYER, CLIFTON A.—3620 N.E. 2nd Ave., Miami, Fla.
177	631-A	SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
467	656-A	SCHWERDTFEGER, GEORGE—605 W. Lafayette St., Tampa, Fla.
307	622-A	SERGEANT, J. D.—701 N.E. 26th St., Miami, Fla.
80	644-A	SMYTH, F. B.—Crescent Shores, Star Route, Mary Esther, Fla.
333	651-A	THOMAS, ROLAND E.—739 Standish Place, Jacksonville, Fla.
188	626-A	TOTH, LOUIS—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
318	632-A	WALKER, RAY H.—P. O. Box 8096, Madeira Beach, Fla.

**Alphabetical List of Firms of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1954**

1954
Registration
Number

- 639-A HASKINS & SELLS—1825 Barnett National Bank Bldg., Jacksonville, Fla.
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Leslie E. Palmer, P.A.
- 640-A HORWATH & HORWATH—1333 duPont Bldg., Miami, Fla.
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon Kane, C.P.A.; I. L. de Naray, C.P.A.
- 638-A PRIBBLE, WELLS & LANEY—409 American Bldg., P. O. Box 3667, Orlando, Fla.
R. C. Pribble, P.A.; H. Irvin Well, C.P.A.; Marion G. Laney, C.P.A.; R. F. Stonerock, C.P.A.; A. A. Ehrlich, C.P.A.; Maxwell W. Wells, Jr., C.P.A.
- 658-A ERNST & ERNST—706 Chamber of Commerce Bldg., Miami, Fla.

Geographical List of
CERTIFIED AND PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1954

NORTHEASTERN AREA

DAYTONA BEACH

- DERBY, A. STEUART, JR., C.P.A.;
Derby and Greene, 356 S. Beach St.
GENTER, FRANK M., C.P.A.; 8 Win-
gate Bldg.
GREENE, SINGLETON L., C.P.A.;
Derby and Greene, 356 S. Beach St.
HOGLE, FRANCIS M., JR., C.P.A.;
140½ Volusia Ave.
MANVILLE, F. G. H., C.P.A.; 533
Seabreeze Blvd.
MAY, ALBERT, C.P.A.; Bureau of In-
ternal Revenue, P. O. Box 1550
ROBERTSON, J. L., C.P.A.; 132½ Vo-
lusia Ave.
SEEGER, CHARLES F., C.P.A.; 533
Seabreeze Blvd.

GAINESVILLE

- CUNNINGHAM, DUDLEY H.,
C.P.A.; Williams & Cunningham, Citi-
zens Bank Bldg.
GRAY, HOWARD W., C.P.A.; Purvis,
Gray & Powers, P. O. Box 16
KNIGHT, JOHN G. F., C.P.A.; Purvis,
Gray & Powers, P. O. Box 16
McNAB, M. TERRY, C.P.A.; Univer-
sity of Florida
MILES, FRANK J., C.P.A.; Purvis,
Gray & Powers, 11 W. University
Ave.
MOORE, JAMES F., C.P.A.; 602 N.
W. 13th Terr.
MOSHIER, WILLIAM F., C.P.A.;
University of Florida
PATTON, WILLIAM M., C.P.A.; Pur-
vis, Gray & Powers, P. O. Box 16
POWERS, EARL P., C.P.A.; Purvis,
Gray & Powers, 11 W. University
Ave.
PURVIS, ROY L., C.P.A.; Purvis,
Gray & Powers, 11 W. University
Ave.
SCOTT, NED H., C.P.A.; Purvis, Gray
& Powers, P. O. Box 16
WILLIAMS, WILLARD E., C.P.A.;
Williams and Cunningham, Citizens
Bank Bldg.

GREEN COVE SPRINGS

- BRADLEY, JOHN K., C.P.A.; Bradley
& Triplett, Box 176
TRIPLETT, JOSEPH I., C.P.A.;
Bradley & Triplett, Box 176

HOLLY HILL

- COUCH, FRANK V. B., JR., C.P.A.;
135 7th St.

JACKSONVILLE

- ANDREWS, MERRILL H., C.P.A.;
1816 Pearl St.
ARMSTRONG, PENDLETON R.,
C.P.A.; 400 Consolidated Bldg.
BARNES, EDWIN E., C.P.A.; Bureau
of Internal Revenue, 3655 Hedrick St.
BARNES, RICHARD L., C.P.A.; Hall
& Fisher, 10th Floor Schultz Bldg.
BENJAMIN, FRANK, C.P.A.; Joseph
Hartman & Associates, 306 Clark
Bldg.
BLITCH, GORDON P., C.P.A.; 718
Laura St.
BRADFORD, HARLAND B., C.P.A.;
1702 Barnett National Bank Bldg.
BROWN, RONALD J., C.P.A.; Ameri-
can National Bank Bldg.
BURKE, J. W., C.P.A.; Milligan &
Burke, 925 Barnett National Bank
Bldg.
CAGLE, WILLIAM EDWIN, C.P.A.;
123 Glynlea Rd.
CARLISLE, ROBERT T., C.P.A.; 312
Guaranty Life Bldg.
CARTER, ARTHUR H., C.P.A.; Has-
kins & Sells, 1825 Barnett National
Bank Bldg.
CARTER, WILLIAM H., JR., C.P.A.;
311 West Ashley St.
CARVER, W. G., C.P.A.; 1734 Main St.
CURTIS, OMER G., C.P.A.; 16 Arnot
Bldg., Jacksonville Beach
DALEY, WILLIAM A., C.P.A.; Treas-
ury Department, Rm. 405, P. O. Bldg.
DANDELAKE, GEORGE W., C.P.A.;
Suite #7, 1628 San Marco Blvd.
DAVIES, HANBURY W., C.P.A.;
2215 Riverside Ave.

- DAVIS, AARON, C.P.A.; 1312 Florida Title Bldg.
- DAVIS, JEWELL A., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- EDWARDS, CHARLES H., C.P.A.; Ring, Mahony & Arner, Barnett Bldg.
- EISENHART, ARTHUR W., C.P.A.; 2903 College St.
- EVARTS, HARRY W., C.P.A.; Oosterhoudt & Evarts, 1007 Barnett Nat'l. Bank Bldg.
- FINK, MALVERN B., C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
- FISHER, P. W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
- FORNEY, W. J., C.P.A.; Suite 4-F, 118 West Adams St.
- FRUIN, STEPHEN J., C.P.A.; 6335 Bayridge Rd.
- FULLER, ALBERT E., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- GOODRICH, CHARLES H., C.P.A.; Goodrich & Varnedoe, 222 West Beaver St.
- GORDON, RICHARD W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
- HARRINGTON, ALFRED D., C.P.A.; Treasury Dept., P. O. Box 4760
- HARRIS, P. Y., C.P.A.; James & Harris, 122 W. Forsyth St.
- HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Bldg.
- HARTMAN, JOSEPH, C.P.A.; Joseph Hartman & Associates, 306 Clark Bldg.
- HERNDON, WINFRED L., JR., C.P.A.; 201 American Bank Bldg.
- HILL, GORDON M., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- HOFFENBERG, BENNIE M., C.P.A.; Joseph Hartman & Associates, 306 Clark Bldg.
- HOFFMAN, LESLIE J., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- HOWARD, HARLEY, C.P.A.; George Washington Hotel
- ICENHOUR, JOHN E., C.P.A.; 614 Florida Title Bldg.
- IRWIN, ELMER F., C.P.A.; 239 W. Adams St.
- JAMES, BENJAMIN E., C.P.A.; James & Harris, 122 W. Forsyth St.
- JOHNSON, CHARLES W., JR., C.P.A.; 225 Nasrallah Bldg., 2720 Park St.
- JOHNSON, RICHARD P., C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
- JORDAN, JOSIAH M., C.P.A.; 808 Chaseville Rd., Arlington
- KANTOR, ERWIN P., C.P.A.; 45 Buckman Bldg.
- KAPLAN, BERTRAM H., C.P.A.; Rieders, Fink & Co., 621 Florida Title Bldg.
- KLUTTZ, OREN E., C.P.A.; Bureau of Internal Revenue, P. O. Box 4193
- LeBARON, E. T., C.P.A.; Hall & Fisher, 10 Floor Schultz Bldg.
- LUCAS, JACK W., C.P.A.; 205 American National Bank Bldg.
- MAGEE, LEWIS E., C.P.A.; James & Harris, 122 W. Forsyth St.
- MATTHEWS, ASHBY L., JR., C.P.A.; Johnson & Company, 2720 Park St.
- MEEK, JOHN HUNTER, JR., C.P.A.; Tyson and Meek, 1565 Atlantic Blvd.
- MILAM, RALPH L., C.P.A.; 1453 Miami Rd.
- MILLIGAN, CLAUDE K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MILLIGAN, GEORGE L., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MITCHELL, FRITZ K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MIZRAHI, JOSEPH M., C.P.A.; 119 W. Adams St.
- MULLANEY, JAMES, C.P.A.; 602 Florida Theatre Bldg.
- NIXON, FRANCIS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- OOSTERHOUDT, O. J., C.P.A., Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg.
- PALKO, BERNARD E., C.P.A., Ring, Mahony and Arner, 525 Barnett Bank Bldg.
- RALSTON, ROBERT E., C.P.A., Hall & Fisher, 10th Floor Schultz Bldg.
- REAMY, ROBERT L., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- RIEDERS, ROBERT M., C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
- RIVERS, JOSEPH F., II, C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- RYAN, JOHN F., C.P.A.; Bureau of Internal Revenue, P. O. Box 1231

RYAN, WILLIAM B., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.

SACK, ELY J., C.P.A.; 1118 Florida Title Bldg.

ST. JOHN, NEWTON D., C.P.A.; 118 E. Bay St.

SCARBOROUGH, OVID P., JR., C.P.A.; Bureau of Internal Revenue, P. O. Box 4760

SCHELL, J. POWELL, C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.

SHEALY, ARTHUR L., JR., C.P.A.; Ring, Mahony & Arner, 525 Barnett National Bank Bldg.

SHELTON, JOHN W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.

SHELTON, WOODROW W., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.

SILVER, JACK, C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.

SMITH, HAROLD W., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.

SMITH, PLATT T., C.P.A.; James & Harris, 122 W. Forsyth St.

SMITH, RALPH Y., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.

SMOAK, PAUL R., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.

TURNER, JOHN P., C.P.A.; 116 Lee St.

TYSON, H. LYNTON, C.P.A.; Tyson & Meek, 1565 Atlantic Blvd.

URBAN, O. RICHARD, C.P.A.; Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg.

VARNEDOE, IRA J., C.P.A.; Goodrich and Varnedoe, 222 W. Beaver St.

WARD, J. T., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.

WETHERINGTON, CARLTON A., C.P.A.; 718 Florida Title Bldg.

WINTERBURN, JACK R., C.P.A.; 1213 Florida Title Bldg.

WRIGHT, THOMAS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.

BELL, WILLIAM H., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

DISMORE, GEORGE B., P.A.; 1350 E. Adams St.

FOYE, ARTHUR B., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

PALMER, LESLIE E., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

THOMAS, ROLAND E., P.A.; 739 Standish Place

LAKE CITY

ODOM, DRAKON B., C.P.A.; Darby, Darby & Odom, Peoples Hardware Bldg.

SHINGLER, FRANKLIN S., C.P.A.; 624 Hernando St.

PALATKA

ROUSE, ALONZO O., C.P.A.; 220 North 7th St.

ST. AUGUSTINE

EDMISTON, WILLIAM C., JR., C.P.A.; Edmiston and McGhin, 320 City Bldg.

McGHIN, ANDREW J., JR., C.P.A.; Edmiston and McGhin, 320 City Bldg.

CLARK, I. LLOYD, P.A.; 210 City Bldg., P. O. Box 520

NORTHWESTERN AREA

MARY ESTHER

SMYTH, F. B., P.A.; Crescent Shores, Star Route

MILTON

DAVIS, L. V., C.P.A.; Davis & Lundy, 502 Oak St.

PANAMA CITY

CRAFT, DONALD G., C.P.A.; Springfield Station, P. O. Box 762

POPE, HAROLD C., C.P.A.; 111 Harrison Ave.

WILLIS, DON F., C.P.A.; P. O. Box 327

PENSACOLA

BARFIELD, DAVID COULSON, C.P.A.; 204 W. Chase St.

CLEAVELAND, HAROLD H., C.P.A.; Saltmarsh, Cleveland & Gund, 6 W. Chase St.

CREEL, LEAHMAN E., JR., C.P.A.; Creel & Dennison, 301 Thiesen Bldg.

DENNISON, FAYETTE, JR., C.P.A.; Creel & Dennison, 301 Thiesen Bldg.

GORDON, HAROLD C., C.P.A.; Salt-marsh, Cleveland & Gund, 6 W. Chase St.
 GUND, CHARLES F., C.P.A.; Salt-marsh, Cleveland & Gund, 6 W. Chase St.
 LARGUE, JAMES E., C.P.A.; 1013 West Garden St.
 LUNDY, E. HOUSTON, JR., C.P.A.; Davis & Lundy, 810 Florida National Bank Bldg.
 MARE, JOHN B., C.P.A.; 362 Brent Bldg.
 MINNICH, HAROLD L., C.P.A.; Saltmarsh, Cleveland & Gund, P. O. Box 1786
 NEWKIRK, HOWARD D., C.P.A.; 207 Kennedy Bldg.
 SALATHE, FRANK P., C.P.A.; Salt-marsh, Cleveland & Gund, 6 W. Chase St.
 SALTMARSH, THOMAS W., C.P.A.; Saltmarsh, Cleveland & Gund, 6 W. Chase St.
 SPANN, JULIUS H., C.P.A.; Salt-marsh, Cleveland & Gund, 6 W. Chase St.
 WELLS, GORDON W., C.P.A.; 300 Brent Annex

TALLAHASSEE

AHRANO, MARK A., C.P.A.; Ahrano & Hosford, 404 Brinkley Bldg.
 ALLEN, EVANS CRAIG, C.P.A.; 104 Petroleum Bldg.
 ANSLEY, AUGUSTUS E., C.P.A.; State Auditing Dept.
 AVIRETT, ABNER, JR., C.P.A.; Vineyard & Company, 606 Midyette-Moor Bldg.
 BARINEAU, MAURICE A., C.P.A.; P. O. Box 1211
 CARR, EARL GRAFF, C.P.A.; State Auditing Dept.
 COLE, ROGER W., C.P.A.; P. O. Box 1211
 FORTIN, GEORGE EDWARD, C.P.A.; Florida State University
 GRAHAM, HOMER G., C.P.A.; 808 Forest Dr.
 GRAVELY, ROBERT T., C.P.A.; P. O. Box 1211
 HELTON, HUBERT E., C.P.A.; State Auditing Dept.
 HENDERSON, WALLACE W., C.P.A.; State Auditing Dept.

HENDRICKS, WILLIAM G., C.P.A.; P. O. Box 202
 HOSFORD, JOHN W., JR., C.P.A.; Ahrano & Hosford, 404 Brinkley Bldg.
 PEPPER, M. LEONARD, C.P.A.; Petroleum Bldg., P. O. Box 68
 REA, GRADY W., JR., C.P.A.; Florida State University
 RICHEY, MISS MARY LUELLA, C.P.A.; Florida State University
 STILL, HOMER EDWIN, JR., C.P.A.; Knott Bldg.
 WAGNER, FRED R., JR., C.P.A.; P. O. Box 935, 307 Bradford Rd.
 WALKER, WALLIS L., C.P.A.; P. O. Box 1211
 WENTWORTH, AUBREY D., C.P.A.; State Auditing Dept.
 WILLIS, BRYAN M., C.P.A.; State Auditing Dept.

CENTRAL AREA

AVON PARK

ENGLAND, WILLIAM R., C.P.A.; P. O. Box 427

BARTOW

HAINES, LELAND H., C.P.A.; U. S. A. F. Air Base
 NUNEZ, GEORGE T., C.P.A.; 645 S. Oak Ave.

BRADENTON

JOHNSON, HAROLD C., C.P.A.; Valdes & Johnson, 1224 Manatee Ave., W.
 VALDES, JAMES F., C.P.A.; Valdes & Johnson, 1224 Manatee Ave., W.
 HENSON, MISS M. GLENN, P.A.; 310 Professional Bldg.

CLEARWATER

BROCK, CHARLES A., C.P.A.; Turnburke, Brock and Raines, 1173 N.E. Cleveland St.
 CROWN, WILLIAM E., JR., C.P.A.; Crown & McCrillus, 126 Legal Bldg.
 MCCRILLUS, ROBERT M., C.P.A.; Crown & McCrillus, 126 Legal Bldg.
 RAINES, ROBERT HUGH, C.P.A.; Turnburke, Brock and Raines, 1173 N.E. Cleveland St.
 TURNBURKE, H. M., C.P.A.; Turnburke, Brock and Raines, 1173 N.E. Cleveland St.

COCOA

WHITE, ROBERT N., C.P.A.; P. O.
Box 246

DAVENPORT

HICKMAN, WILLIAM P., C.P.A.;
P. O. Box 261

DeLAND

BEIGHTS, DAVID M., C.P.A.; c/o
John B. Stetson University

McLEOD, GLENN, C.P.A.; Conrad
Bldg.

EUSTIS

SHEPPARD, HENRY W., C.P.A.;
Sheppard & Sheppard, Box 957

SHEPPARD, WILSON G., C.P.A.;
Sheppard & Sheppard, Box 957

INDIAN ROCKS BEACH

JOHNSON, LLOYD L., C.P.A.; 38 N.
Gulf Blvd.

LAKELAND

BORDE, GEORGE H., JR., C.P.A.;
1027½ S. Florida Ave.

EVANS, ROBERT P., III, C.P.A.;
Sweeny & Evans, 211 Professional
Bldg.

HAMILTON, ROY W., C.P.A.; 104½
So. Florida Ave.

KENNEDY, ROBERT L., C.P.A.;
Sweeny & Evans, 211 Professional
Bldg.

PROSSER, DAVID S., C.P.A.; 201½
E. Lemon St.

TRIPP, CARL G., C.P.A.; Bunting,
Comer & Tripp, 306 Marble Arcade
Bldg.

TURNER, JOHN A., C.P.A.; 514
Highland Ave.

WILKINS, M. L., C.P.A.; 214 Hartsell
Bldg.

LAKE WALES

BUNTING, NORMAN H., C.P.A.;
Bunting, Comer & Company, State
Bank Bldg.

COMER, H. J., JR., C.P.A.; Bunting,
Comer & Company, State Bank Bldg.

INGLEY, HERBERT A., JR., C.P.A.;
Bunting, Comer & Company, State
Bank Bldg.

LEESBURG

FAHS, JOHN L., C.P.A.; First Na-
tional Bank Bldg.

LEACH, G. BLAND, C.P.A.; Kilgore
Bldg.

MADEIRA BEACH

WALKER, RAY H., P.A.; P. O. Box
8096

OCALA

BAER, ROBERT H., C.P.A.; 308 Pro-
fessional Bldg.

FORD, GEORGE H., C.P.A.; c/o
Ocala Manufacturing Ice & Packing
Co.

TURNER, LESLIE C., C.P.A.; Ried-
ers, Fink & Co., 401 Robertson Bldg.

WEAVER, JAMES S., C.P.A.; 118 E.
Broadway

ORLANDO

BAER, GEORGE J., C.P.A.; Pribble,
Wells and Laney, 409 American Bldg.

BAKER, CLINTON E., C.P.A.; Mag-
nolia Bldg., Rm. 3

BARLOW, ANGUS S., C.P.A.; Potter,
Bower & Co., 338 N. Main St.

BOONE, JOHN W., C.P.A.; Boone &
Kilgore, 221 N. Ivanhoe Blvd., E.

BOWER, HARRY W., C.P.A.; Potter,
Bower & Co., 338 N. Main St.

COLLEY, CHARLES C., JR., C.P.A.;
Colley & Trumbower, 14 E. Wash-
ington St.

DALEY, W. O., C.P.A.; 610 Florida
Bank Bldg.

DOMINICK, JULIAN K., C.P.A.; 170
E. Washington St.

EHRlich, ALVIN A., C.P.A.; Prib-
ble, Wells & Laney, 409 American
Bldg.

EVANS, A. ROSS, C.P.A.; 801 Florida
Bank Bldg.

FLY, J. WESLEY, C.P.A.; P. O. Box
3507

GARDINER, JOHN H., JR., C.P.A.;
Route 1, Box 7-G

GRIFFITH, RANDOLPH C., C.P.A.;
Griffith & Johnston, P. O. Box 2007

HAMMOND, GRATTAN, C.P.A.; 605
Westminister Ave.

HIGHGATE, D. A., C.P.A.; U. S.
Treasury Dept., P. O. Box 3108

ISTED, R. EUGENE, C.P.A.; P. O.
Box 3068

JOHNSTON, JOHN A., C.P.A.; Griffith & Johnston, P. O. Box 2007
 KILGORE, FORREST A., JR., C.P.A.; Boone & Kilgore, 221 N. Ivanhoe Blvd.

KURTZ, HOWARD E., C.P.A.; Potter, Bower & Co., 338 N. Main St.
 LANEY, MARION G., C.P.A.; Pribble, Wells & Laney, 409 American Bldg.

MIXNER, ALBERT J., C.P.A.; Boone & Kilgore, P. O. Box 751

OSBORNE, C. H. J., C.P.A.; 62 N. Court St.

OSBURN, JOSEPH KARL, C.P.A.; 160 E. Washington St.

PETERSON, CLARENCE A., C.P.A.; Potter, Bower & Co., 338 N. Main St.

POTTER, CHARLES C., C.P.A.; Potter, Bower & Co., 338 N. Main St.

POTTER, CHARLES M., C.P.A.; Potter, Bower & Co., 338 N. Main St.

STONEROCK, ROBERT F., C.P.A.; Pribble, Wells & Laney, 409 American Bldg.

TRIPLETT, THOMAS E., C.P.A.; Potter, Bower & Co., 338 N. Main St.

TRUMBO, SILAS B., C.P.A.; Bureau of Internal Revenue, P. O. Box 3108

TRUMBOWER, JERROLD S., C.P.A.; Colley & Trumbower, 14 E. Washington St.

WELLS, H. IRVIN, C.P.A.; Pribble, Wells & Laney, 409 American Bldg.

WELLS, MAXWELL W., JR., C.P.A.; Pribble, Wells & Laney, 409 American Bank Bldg.

WICKS, CHARLES F., C.P.A.; 610 Florida Bank Bldg.

WITTENSTEIN, JOSEPH, C.P.A.; Wittenstein, Hartman & Co., 409 Metcalf Bldg.

JONES, EDWIN P., P.A.; 1115 E. Colonial Dr.

PACE, MURL E., P.A.; Orange Ave. at South St.

PRIBBLE, ROLAND C., P.A.; Pribble, Wells & Laney, 409 American Bldg.

PLANT CITY

BELLA, NICHOLAS J., C.P.A.; P. O. Box 331

EDWARDS, JESSE B., C.P.A.; 19 Hillsboro Bank Bldg.

PLYMOUTH

HORAN, WILLIAM T., C.P.A.; c/o Plymouth Citrus Growers Association

SAFETY HARBOR

WARD, HARVEY D., C.P.A.; Post Office Bldg.

ST. PETERSBURG

BOWYER, HENRY E., C.P.A.; 646 2nd Ave., S.

BRANTLEY, J. CLINTON, C.P.A.; 15054 Gulf Blvd., Madeira Beach

CANNING, WILBERT ROSS, C.P.A.; Shelton, Curry, Canning & Wells, 701 Times Bldg.

CURRY, GEORGE B., JR., C.P.A.; Sheldon, Curry, Canning & Wells, 701 Times Bldg.

DEAN, EVERETT K., C.P.A.; 335 22nd Ave., N.

FEIN, JOSEPH, C.P.A.; Fein & Hiepe, 717 Times Bldg.

GASSNER, WALTER S., C.P.A.; Gassner & McLean, 525 Florida National Bank Bldg.

GUSTAFSON, RAYMOND H., C.P.A.; 646 - 2nd Ave., S.

HIEPE, EDWIN, C.P.A.; Fein & Hiepe, 717 Times Bldg.

IRVINE, NESBITT E., C.P.A.; P. O. Box 2827

KICKLITER, GEORGE K., C.P.A.; 1644 First Ave., N.

KLANDERMAN, GERALD E., C.P.A.; Shepard & Klanderman, 307 First Federal Bldg.

LANG, JAMES T., C.P.A.; Shepard & Klanderman, 307 First Federal Bldg.

LEE, FRANK O., JR., C.P.A.; Russell S. Bogue & Co., 801 Florida Theatre Bldg.

MCLEAN, THOMAS E., C.P.A.; Gassner & McLean, 525 Florida National Bank Bldg.

MORGAN, GEORGE E., C.P.A.; 6435 2nd Ave., S.

POWERS, W. F., C.P.A.; 513 Florida National Bank Bldg.

RABE, ALBERT A., C.P.A.; 512 Florida National Bank Bldg.

RICKLING, JOHN W., C.P.A.; 1801 12th St., N.

SALZER, ERWIN S., C.P.A.; 604 Central Ave.

SENSENEY, CHARLES G., C.P.A.; 6012 - 8th Ave., N.

SHELDON, E. RUSSELL, C.P.A.; Sheldon, Curry, Canning & Wells, 701 Times Bldg.

SHELTON, JOHN C., C.P.A.; 5200 Central Ave.

SHEPARD, LEE C., C.P.A.; Shepard and Klanderma, 307 First Federal Bldg.

SULLIVAN, NORBERT P., C.P.A.; 610 Empire Bldg.

TORNWALL, GEORGE E., JR., C.P.A.; Russell S. Bogue & Co., 801 Florida Theatre Bldg.

WELLS, HAROLD E., C.P.A.; Sheldon, Curry, Canning & Wells, 701 Times Bldg.

MARTZ, ROLLIE C., P.A.; 2047 21st Ave., N.

SANFORD

GREENE, JACK I., C.P.A.; Greene & Osburn, Box 741

LOUCKS, JOHN E., C.P.A.; R 2, Box 301-B

WILLIAMS, GEORGE H., JR., C.P.A.; Vineyard & Co., 120 Palmetto Bldg.

SARASOTA

COLEMAN, CLAUDE D., C.P.A.; 358 W. Arlington Ave.

McLAIN, LEE W., C.P.A.; 516 Palmer National Bank Bldg.

RUSSELL, KENNETH G., C.P.A.; 1343 Main St.

SPARKMAN, STEPHEN M., III, C.P.A.; 1747 Arlington St.

GENTRY, WILLIAM O., P.A.; P. O. Box 2504

SULPHUR SPRINGS

SPERRY, JOSEPH A., C.P.A.; Box 8343

TAMPA

ALFORD, L. E., C.P.A.; 220 Bus Terminal Bldg.

ARNOLD, RICHARD E., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.

AUSTIN, ELLIOTT G., C.P.A.; 2906 San Rafael St.

BIGHAM, JAY E., C.P.A.; Bigham & Carter, 501 Jackson St.

BLANCO, MANUEL, C.P.A.; 1801½ 21st St.

BOGUE, RUSSELL S., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.

BRALEY, WILLIAM J., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.

BROWN, C. G., C.P.A.; 3004 Lawn Ave.

CANTRELL, JAMES F., C.P.A.; 614 Wallace S. Bldg.

CARLISLE, LAWRENCE W., C.P.A.; 305 Morgan St.

CARTER, SYLVANUS J., C.P.A.; Bigham & Carter, 501 Jackson St.

CARTY, T. VAN RHYN, C.P.A.; Rm. 407, 416 Tampa St.

CHIVE, THEODORE F., C.P.A.; M. A. Montenegro & Company, P. O. Box 789

COMPTON, JACK T., C.P.A.; Russell S. Bogue & Company, 501 Morgan St.

COWLES, FRANK L., C.P.A.; Pentland & Cowles, 302 Wallace S. Bldg.

CRAIG, T. E., C.P.A.; Pentland & Cowles, 302 Wallace S. Bldg.

DARBY, C. DWIGHT, C.P.A.; Darby, Darby & Odom, Stovall Professional Bldg.

DARBY, RICHARD E., C.P.A.; Darby, Darby & Odom, Stovall Professional Bldg.

EASTLAND, MARK W., JR., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.

EDWARDS, CLIFFORD A., C.P.A.; 2702 Azeele St.

EDWARDS, JAMES G., C.P.A.; 2702 Azeele St.

FALSONE, FRANK J., C.P.A.; 1801½ 21st St.

FELIX, CHARLES E., C.P.A.; 420 First National Bank Bldg.

FOY, HUBERT V., C.P.A.; 807 First National Bank Bldg.

GIBSON, HAROLD G., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.

GLOVER, V. DUDLEY, JR., C.P.A.; 807 Tampa Theatre Bldg.

GUIDA, ANGELO, C.P.A.; 217 N. Franklin St.

HACKNEY, ALFRED J., C.P.A.; Russell S. Bogue & Co., P. O. Box 2312

HARVEY, P. J., C.P.A.; Harvey & Harvey, 305 Morgan St.

HARVEY, PIERCE J., JR., C.P.A.; Harvey & Harvey, 305 Morgan St.

- HATCHER, BENJAMIN B., C.P.A.; 1108 Florida Ave.
- HEARING, F. A., C.P.A.; 404 Marion St.
- HOLLEY, JAMES D. A., C.P.A.; 807 Tampa Theatre Bldg.
- HURST, HARRY E., C.P.A.; M. A. Montenegro & Company, 514 Franklin St.
- LADO, FRED F., C.P.A.; 807 First National Bank Bldg.
- LITTLE, ROBERT M., C.P.A.; 420 First National Bank Bldg.
- MARKS, DAVID L., C.P.A.; 305 Morgan St.
- MEIGHEN, MICKEY REX, C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
- MEIGHEN, REX, C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
- MILLER, CHARLES S., JR., C.P.A.; 308 Tampa St.
- MILLER, DAVID W., C.P.A.; P. O. Box 3391
- NETSCHER, EDWARD G., C.P.A.; 203 Franklin St.
- PATRICK, RAYMOND V., C.P.A.; 501 Jackson St.
- PEREZ, FRANK, C.P.A.; M. A. Montenegro & Co., P. O. Box 789
- PLUMMER, WENDELL H., C.P.A.; 420 First National Bank Bldg.
- QUINN, JIM, C.P.A.; 420 First National Bank Bldg.
- RASH, WINN P., C.P.A.; P. O. Box 8343
- RIHERD, THOMAS S., C.P.A.; 3806 Obispo St.
- RODGERS, FREDERICK T., C.P.A.; M. A. Montenegro & Company, 514 Franklin St.
- ROEHSNER, GEORGE H., C.P.A.; 416 Tampa St.
- RYALS, LESTER J., C.P.A.; 2702 Azele St.
- SCHINE, JEROME A., C.P.A.; M. A. Montenegro & Co., 514 Franklin St.
- SCHWARTZ, DAVID M., C.P.A.; 210 S. Franklin St.
- SIMMON, JOHN H., C.P.A.; 1707 West-Cass St.
- SLAYTON, GEORGE H., C.P.A.; 1900 Jetton Ave.
- SMITH, J. PAUL, C.P.A.; M. M. Montenegro & Company, 514 Franklin St.
- SMITH, R. BOB, C.P.A.; Russell S. Bogue & Co., P. O. Box 2312
- SMITH, WILLIAM MARSHALL, JR., C.P.A.; M. A. Montenegro & Co., 514 Franklin St.
- STAFFORD, WILLIAM H., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
- STEINLEN, JOHN J., C.P.A.; M. A. Montenegro & Co., 514 Franklin St.
- STUBBS, WILLIAM O., JR., C.P.A.; P. O. Box 652
- SWEENEY, JOSEPH A., C.P.A.; Sweeney & Evans, 414 Pierce St.
- VALDES, ROBERT E., C.P.A.; Rex Meighen & Company, 1016 First National Bank Bldg.
- VASS, GEORGE T., C.P.A.; Russell S. Bogue & Company, P. O. Box 2312
- WALSH, LEON G., JR., C.P.A.; 807 Tampa Theatre Bldg.
- ANDREWS, JOHN, P.A.; P. O. Box 3291
- HIGGINS, JOHN W., P.A.; P. O. Box 1110
- SCHWERDTFEGER, GEORGE, P. A.; 605 W. Lafayette St.

VERO BEACH

- BAUER, ELMER J., C.P.A.; 1601 20th St.

WINTER HAVEN

- LESTER, A. GILBERT, C.P.A.; 502 Philip's Professional Bldg.
- VINEYARD, VERNON F., C.P.A.; Vineyard & Co., 203 Coker Bldg.

WINTER PARK

- DUNN-RANKIN, FREDERIC, C.P. A.; Frederic Dunn-Rankin & Co., 126 Welbourne Ave.
- PFLUG, J. LYNN, C.P.A.; P. O. Box 813
- FLUNO, ARTHUR S., P.A.; 781 Antionette Ave.

SOUTHERN AREA

BELLE GLADE

- BAMFORD, WALTER C., C.P.A.; Elsbury Bldg.
- RHODES, WILLIAM B., C.P.A.; Elsbury Bldg.

DELRAY BEACH

KIRKTON, JOHN F., C.P.A.; Himes & Himes, 18 S. E. Fourth Ave.
 WINN, WOODSON O., C.P.A.; P. O. Box 794

EVERGLADES

MASSARO, FREDERICK L., C.P.A.;

FORT LAUDERDALE

BURKE, WILLIAM J., C.P.A.; Ring, Mahony & Arner, 206 Television Bldg.
 COLEMAN, RAYMOND C., C.P.A.; 203-4 Hector Bldg.
 HENSON, J. LEWIS, C.P.A.; 124 S. E. Second St., Rm. 2
 KLEIN, M. SYLVESTER, C.P.A.; 201 Radio Center Bldg.
 LINDFORS, CHARLES H., C.P.A.; 119 S. E. 1st Ave.
 MAURER, W. S., C.P.A.; 405 First Federal Bldg.
 MAXWELL, RAYMOND R., C.P.A.; 902 N. E. 19th Ave.
 PHILLIPS, JOSEPH E., C.P.A.; 201 Radio Center Bldg.
 STOCKWELL, DAVID I., C.P.A.; 521½ S. Andrews Ave.
 WAITE, ROBERT S., C.P.A.; P. O. Box 257
 WEIDLING, ROLF S., C.P.A.; 201 Radio Center Bldg.
 LINDFORS, ERNEST C., C.P.A.; 119 S. E. 1st Ave.

FORT MYERS

ALLEN, GEORGE E., C.P.A.; Allen & Gilliam, 19 Collier Arcade
 GILBERT, DONALD E., C.P.A.; 16 Leon Bldg.
 GILLIAM, REXFORD W., C.P.A.; Allen & Gilliam, 19 Collier Arcade
 KERFOOT, RONALD E., C.P.A.; 408 Broadway

FT. PIERCE

GOFF, GEORGE E., C.P.A.; 230 Raulerson Bldg.
 McALPIN, IRA M., JR., C.P.A.; 202 Sunrise Theatre Bldg.

HOLLYWOOD

BLIZARD, RAYMOND H., C.P.A.; First National Bank Bldg.
 CLENEAY, FRANK B., C.P.A.; 201 Morse Arcade, P. O. Box 582

HARRIS, ROY R., C.P.A.; Harris & Schott, 201 Hollywood Bldg.
 SALTER, ABRAHAM J., C.P.A.; 1943 Hollywood Blvd.
 SCHOTT, ELWIN L., C.P.A.; 1843 Hollywood Blvd., P. O. Box 351
 WOLFE, WILLIAM A., C.P.A.; Morse Arcade

KEY WEST

CURRY, ERIC G., C.P.A.; 518½ Fleming St.
 KEMP, ORVIS M., C.P.A.; 518½ Fleming St.
 RAMSEY, ERNEST A., C.P.A.; 515½ Duval St.

LAKE WORTH

LAWLOR, HAROLD J., C.P.A.; 828 Lake Ave.

GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.
 ALTEMUS, ROBERT M., C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.
 ANDERSON, K. F., C.P.A.; Tyler, Anderson and Rife, 248 Pan American Bank Bldg.
 ARNER, W. W., C.P.A.; Ring, Mahony & Arner, 1201-16 duPont Bldg.
 ARONOW, LOUIS, C.P.A.; 1000 Lincoln Road Bldg., Miami Beach
 ASHMAN, EDWARD D., C.P.A.; Roberts & Morrow, 520 Seybold Bldg.
 AUGUST, LESLIE J., C.P.A.; Weiss and Singer, 420 Lincoln Rd., Miami Beach
 AYERS, CLARENCE R., C.P.A.; Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables
 BAMBERG, HAROLD S., C.P.A.; 310 Congress Bldg.
 BARRS, ROBERT GRADY, C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.
 BEAME, MILTON, C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
 BEARDEN, RALPH H., JR., C.P.A.; 1753 S. W. 3rd Ave.
 BECKER, ROBERT A., C.P.A.; Becker & Hirsch, 219 Miracle Bldg., Coral Gables
 BEER, ALBERT J., C.P.A.; 1202 Security Bldg.

- BENJAMIN, EDWARD G., C.P.A.; Miami Beach First National Bank Bldg., Miami Beach
- BERNSTEIN, BARNEY, C.P.A.; Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg.
- BIEBRICH, EDWARD J., C.P.A.; Charles B. Costar & Co., 902 First National Bank Bldg.
- BLACKBURN, JOHN O., C.P.A.; 921 N. W. 29th Ave.
- BLAKE, ALFRED H., C.P.A.; Room 625 Court House
- BLANTON, EDWARD A., C.P.A.; 845 Ingraham Bldg.
- BLUMENTHAL, MARTIN S., C.P.A.; Sidney Wasserman & Co., 420 Lincoln Rd. Miami Beach
- BLUMIN, HARRY, C.P.A.; Harry Blumin & Company, 420 Lincoln Rd., Miami Beach
- BOLGER, JAMES L., C.P.A.; Bolger & Culbertson, 447 Pan American Bank Bldg.
- BOND, WILLIAM, C.P.A.; Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables
- BRAVERMAN, LEO, C.P.A.; 701 S. W. 27th Rd.
- BROWN, JAMES J., C.P.A.; 37 N. E. 1st Ave.
- BROWN, JOEL G., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- BULLOCK, CLAYTON L., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- BURDIN, JAMES W., C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
- CAFFINA, BENJAMIN M., C.P.A.; One Lincoln Rd., Miami Beach
- CALLAHAN, W. J., C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- CARLSON, MARSHALL F., C.P.A.; 5155 N. E. 2nd Ct.
- COHEN, MURRAY G., C.P.A.; 418 Security Bldg.
- COHN, STANLEY D., C.P.A.; Levine & Cohn, 123 N. W. 12th Ave.
- COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Bldg.
- COLLIER, MRS. MARY E., C.P.A.; 234 Biscayne Blvd.
- CONLON, LYDON C., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- CONROY, JOHN F., C.P.A.; 900 Ingraham Bldg.
- CONTOPOULO, CHARLES, C.P.A.; Room 420, 420 Lincoln Rd., Miami Beach
- COOK, ELMER W., C.P.A.; Bureau of Internal Revenue, 303 Dade Commonwealth Bldg.
- COOPERMAN, MONROE L., C.P.A.; 313 Roper Bldg.
- COSTAR, CHARLES B., C.P.A.; Charles B. Costar & Co., 902 First National Bank Bldg.
- CULBERTSON, WILLIAM WIRT, C.P.A.; Bolger & Culbertson, 447 Pan American Bank Bldg.
- DAVIDSON, BERNARD B., C.P.A.; 420 Lincoln Rd., Miami Beach
- DAVIDSON, WALTER P., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- DAVIS, HARRY L., C.P.A.; 420 Lincoln Rd., Miami Beach
- DAVIS, R. WARREN, C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Bldg.
- DEMRO, CONRAD G., JR., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- deNARAY, IVAN L., C.P.A.; Horwath & Horwath, 1333 duPont Bldg.
- DESSAINT, LOUIS M., C.P.A.; Smethurst & Dessaint, 204 Shoreland Bldg.
- DEWHURST, JAMES E., C.P.A.; 1795 S. W. 16th St.
- DILNER, PHILIP W., C.P.A.; 414 Pan American Bank Bldg.
- DIXON, ORVILLE WRIGHT, C.P. A.; 3575 West Flagler St.
- DURLAND, H. PRESTON, C.P.A.; 600 N. E. 1st Ave.
- EBER, VICTOR I., C.P.A.; Leavy and Eber, 441 Pan American Bank Bldg.
- EDWARDS, VIVIAN, C.P.A.; 311 Camilo Ave., Coral Gables
- ELLIS, WILLIAM R., C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- EPPERSON, CLYDE A., C.P.A.; Clyde A. Epperson Audit Co., 843 Ingraham Bldg.
- ERB, EUGENE T., C.P.A.; Suite 223, 8340 N. E. 2nd Ave.
- ERWIN, CHESTER D., JR., C.P.A.; Erwin & Shillington, 102 Five-Fifty Bldg., 550 Brickell Ave.
- FELD, MAX P., C.P.A.; 1028 S. W. 1st St.
- FINE, LOUIS, C.P.A.; 1739 S. W. Eighth St.

- FINKELSTEIN, ALFRED, C.P.A.; 1028 S. W. 1st St.
- FISHER, CHARLES B., C.P.A.; Bolger & Culbertson, 447 Pan American Bank Bldg.
- FOWLER, MRS. MARY R., C.P.A.; 145 Curtis Parkway, Miami Springs
- FOX, ARTHUR E., C.P.A.; Tytell & Fox, 315 Roper Bldg.
- FRANCE, CHARLES E., C.P.A.; Tyler, Anderson and Rife, 248 New Pan American Bank Bldg.
- FRANCO, MICHAEL J., C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.
- FRENCH, HANS H., C.P.A.; First National Bank Bldg.
- FURMAN, M. G., C.P.A.; 420 Lincoln Rd., Miami Beach
- GARDNER, ALFRED W., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- GILES, GORDON L., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- GILLMAN, LOUIS, C.P.A.; 1224 Ingraham Bldg.
- GLUICK, LEWIS, C.P.A.; 946 S. W. 4th St.
- GOLDSTEIN, BENJAMIN B., C.P.A.; 1403 duPont Bldg.
- GOLDSTEIN, IRVIN M., C.P.A.; Becker & Hirsch, 219 Miracle Mile Bldg., Coral Gables
- GORDON, DAVID M., C.P.A.; Olympia Bldg.
- GORDON, RALPH, C.P.A.; Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach
- GOTTLIEB, IRVING J., C.P.A.; Roth & Gottlieb, 634 Seybold Bldg.
- GOTTLIEB, MURRAY J., C.P.A.; Bureau of Internal Revenue, P. O. Bldg.
- GRACE, RICHARD C., C.P.A.; 220 Catalonia Ave., Coral Gables
- GRAHAM, GEORGE G., C.P.A.; 840 Ingraham Bldg.
- GRIFFITH, T. T., C.P.A.; 6404 N. E. 5th Ave.
- GROSS, ELMER W., C.P.A.; 3120 Lucaya St.
- GROSS, GILBERT, C.P.A.; 408 Congress Bldg.
- GUIDO, GENE J., C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- GUSTAFSON, GORDON C., C.P.A.; Beth M. Thompson and Company, 919 So. Miami Ave.
- GUTTENMACHER, DAVID, C.P.A.; 1759 S. W. 3rd Ave.
- HALL, DAVID W., C.P.A.; 1220 Ingraham Bldg.
- HARTMANN, MORTEN F., C.P.A.; Hartman and Parker, 543 Seybold Bldg.
- HATFIELD, MILTON H., C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
- HECK, JAMES M., C.P.A.; 2012 Ponce de Leon Blvd., Coral Gables
- HEMMINGS, ARTHUR I., C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
- HENRICHS, EARL L., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- HENRIQUEX, NORCOTT S., C.P.A.; Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg.
- HERRIS, IRVING, C.P.A.; Herris & Rosen, 218 Pan American Bank Bldg.
- HERTZOFF, CHARLES, C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- HERZOG, WILLIAM A., C.P.A.; 2615 W. Flagler St.
- HEYWARD, WALTER S., C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
- HINTON, HARRY L., C.P.A.; 5940 S. W. 73rd St.
- HIRSCH, GEORGE W., C.P.A.; Becker and Hirsch, 219 Miracle Bldg., Coral Gables
- HOCH, JOEL, C.P.A.; 2240 E. Sunrise Blvd., Ft. Lauderdale
- HOLLY, EDWARD A., C.P.A.; 1410 Congress Bldg.
- HORN, HAROLD, C.P.A.; 304 Roper Bldg.
- HORTON, CHARLES R., 4525 Ponce de Leon Blvd., Coral Gables
- HURWITZ, ELI, C.P.A.; Hurwitz & Veach, 223 E. Flagler St.
- JACKSON, JEROME B., C.P.A.; 1408 Congress Bldg.
- JOHNSON, E. NOLAN, C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- JOHNSON, ROLLO H., C.P.A.; 810 Langford Bldg.
- JORDAN, CHARLES E., C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.

- JURIET, WILLIAM F., C.P.A.; Ayers, Juriet & Bond, 254 Giralda Ave., Coral Gables
- KAISER, JULIUS H., C.P.A.; Williams & Kaiser, 805 Security Bldg.
- KAMINSKY, MRS. MILDRED S., C.P.A.; 501 N. W. 34th Ave.
- KANE, C. VERNON, C.P.A.; Horwath & Horwath, 1333 duPont Bldg.
- KARO, WILLIAM H., C.P.A.; Bureau of Internal Revenue, P. O. Box 1708
- KELLER, JAMES I., JR., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- KENDALL, PETER C., C.P.A.; P. O. Box 614, S. Miami
- KINDELAN, JAMES W., C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
- KINNEAR, CHARLES S., C.P.A.; 705 Langford Bldg.
- KNEAPLER, WILLIAM, C.P.A.; Roth, Gottlieb & Kneapler, 630 Seybold Bldg.
- KOHN, STEWART L., C.P.A.; Harry Blumin & Co., 420 Lincoln Rd., Miami Beach
- KREEGER, THOMAS B., C.P.A.; Ernst & Ernst, 706 Chamber of Commerce Bldg.
- LANDIS, LEO, C.P.A.; Resnek & Landis, 1820 S. W. 3rd Ave.
- LaSALLE, ATHOS L., C.P.A.; 278 Aragon Ave., Coral Gables
- LAWRENCE, ROBERT E., C.P.A.; 1905 Congress Bldg.
- LEARNER, HOWARD, C.P.A.; 1414 Congress Bldg.
- LEAVY, YALE M., C.P.A.; Leavy & Eber, Pan American Bank Bldg.
- LEFCOURT, SIDNEY, C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Bldg.
- LEONARD, GEORGE B., C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Bldg.
- LEVINE, SAUL S., C.P.A.; Levine & Cohn, 123 N. W. 12th Ave.
- LEVITCH, STANLEY B., C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Bldg.
- LONG, MELVIN E., C.P.A.; 8340 N. E. 2nd Ave.
- LOTTERMAN, LOUIS, C.P.A.; One Lincoln Road Bldg., Miami Beach
- LYNCH, THOMAS P., C.P.A.; 1242 Ingraham Bldg.
- MACTYE, WILLIAM H., C.P.A.; Sharman & Mactye, 1405 First National Bank Bldg.
- MAHLER, ALEXANDER, C.P.A.; 1201 Congress Bldg.
- MAHLER, JOSEPH, C.P.A.; 1201 Congress Bldg.
- MAHONY, JOHN, C.P.A.; Ring, Mahony & Arner, 1201-16 duPont Bldg.
- MARSHALL, BYRD F., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- MATTHEWS, JOHN A., C.P.A.; 620 Security Bldg.
- MAULE, GRAYSON W., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- MAYERS, EUGENE, C.P.A.; 990 S. W. 1st St.
- McCANDLISS, R. W., C.P.A.; 744 Ingraham Bldg.
- McCLAIN, A. H., C.P.A.; 1542 duPont Bldg.
- McCLASKEY, ROBERT M., C.P.A.; 1655 Drexel Ave., Miami Beach
- McNAMARA, JOHN D., C.P.A.; 705 Langford Bldg.
- MERMELL, MAC, C.P.A.; 1404 Biscayne Bldg.
- MEYER, HARRY H., C.P.A.; 506 Sunset Dr., Coral Gables
- MILLER, HOWARD N., C.P.A.; Mermell and Miller, 612 Ainsley Bldg.
- MILLER, ROLLIN E., C.P.A.; 220 Miracle Mile, Coral Gables
- MORGAN, ROBERT M., C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.
- MORRIS, CLARENCE C., C.P.A.; 220 Catalonia Ave., Coral Gables
- MORROW, SYLVESTER J., C.P.A.; Roberts & Morrow, 520 Seybold Bldg.
- OLIN, BERNARD, C.P.A.; 805 Chamber of Commerce Bldg.
- OLSHEN, J. W., C.P.A.; 420 Lincoln Rd., Miami Beach
- ORR, LOWELL LANE, C.P.A.; 8340 N. E. 2nd Ave.
- OTCHIN, JOSEPH L., C.P.A.; 2373 Coral Way
- PARKER, CHARLES PALMER, C.P.A.; Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg.
- PARKER, ROBERT, C.P.A.; Hartman and Parker, 543 Seybold Bldg.
- PEEPLER, J. STEWART, C.P.A.; 425 Dade Commonwealth Bldg.

- PENNEY, HARRY E., C.P.A.; 5944 Sunset Drive
- PENTLAND, ROBERT, JR., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- PEREZ, WALDO F., C.P.A.; Bureau of Internal Revenue, P. O. Box 1708
- PERWIN, RICHARD I., C.P.A.; 235 Lincoln Rd., Miami Beach
- PLAGER, RICHARD H., C.P.A.; P. O. Box 1054, Coral Gables
- POLIN, MILTON, C.P.A.; 10 N. E. 3rd Ave.
- POLLAK, MELVIN, C.P.A.; 420 Lincoln Rd., Miami Beach
- POMERANTZ, LEWIS, C.P.A.; 2309 West Flagler St.
- POST, JOSEPH A., C.P.A.; 10 N. E. 3rd Ave.
- PURVIS, HUGH F., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- RACHLIN, NORMAN S., C.P.A.; 1851 S. W. 37th Ave.
- RADLER, SAUL, C.P.A.; Radler & Wilson, 924 Lincoln Rd., Miami Beach
- RAMSEY, GEORGE J., C.P.A.; 1011 Seybold Bldg.
- RAWLS, BERNARD D., C.P.A.; Calahan & Stuzin, 1225 duPont Bldg.
- RAYMOND, HERMAN C., C.P.A.; Charles B. Costar & Co., 902 First National Bank Bldg.
- READY, SAMUEL L., C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
- REEVES, JOHN D., C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
- RESNEK, ABRAHAM, C.P.A.; Resnek & Landis, 1820 S. W. 3rd Ave.
- RIBBLER, WILLIAM, C.P.A.; 605 Lincoln Rd., Miami Beach
- RIFE, JOHN W., C.P.A.; Tyler, Anderson and Rife, 248 Pan American Bank Bldg.
- RING, JOHN R., C.P.A.; Ring, Mahony & Arner, 1201-16 duPont Bldg.
- RING, R. WARNER, C.P.A.; Ring, Mahony & Arner, 1201-16 duPont Bldg.
- ROBERTS, CHARLES S., C.P.A.; Roberts & Morrow, 520 Seybold Bldg.
- ROBINSON, WILLIS C., JR., C.P.A.; Suite 219, 8340 N. E. 2nd Ave.
- RODMAN, MAX H., C.P.A.; 311 Lincoln Rd., Miami Beach
- ROGERS, WALTER R., C.P.A.; P. O. Box 251, Riverside Sta.
- ROSEN, JERALD I., C.P.A.; Herris & Rosen, 218 Pan American Bank Bldg.
- ROSENBERG, NATHAN, C.P.A.; 2329 Coral Way
- ROTH, EDWARD S., C.P.A.; Roth & Gottlieb, 634 Seybold Bldg.
- ROTH, LOUIS R., C.P.A.; Roth & Gottlieb, 634 Seybold Bldg.
- RYAN, MISS ELEANOR M., C.P.A.; Frederick Dunn-Rankin & Company, 1507 Security Bldg.
- SADOFF, MILTON, C.P.A.; Sadoff & Schwartz, 717 Seybold Bldg.
- SAFER, PAUL J., C.P.A.; Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach
- SALB, CHESTER E., C.P.A.; 1405 First National Bank Bldg.
- SAMMONS, CLEM H., JR., C.P.A.; 605 Biscayne Bldg.
- SAMUELS, MARTIN, C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.
- SATHRE, FLOYD M., C.P.A.; 1953 71st St., Miami Beach
- SAXE, MARTIN L., C.P.A.; 311 Lincoln Rd., Miami Beach
- SCHAFER, ABRAHAM, C.P.A.; 355 Lincoln Rd., Miami Beach
- SCHUYLER, W. L., C.P.A.; 907 Ingraham Bldg.
- SCHWARTZ, GEORGE, C.P.A.; 2904 Biscayne Blvd.
- SCHWARTZ, GILBERT B., C.P.A.; Sadoff & Schwartz, 717 Seybold Bldg.
- SEVERY, EVERETT W., C.P.A.; 4301 N. W. 7th Ave.
- SHARFF, DAVID D., C.P.A.; 1640 S. W. 65th Ave.
- SHARMAN, VICTOR J., C.P.A.; 1405 First National Bank Bldg.
- SHATTO, JAMES B., C.P.A.; 1829 N. E. 2nd Ave.
- SHELDON, FRED M., C.P.A.; Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach
- SHILLINGTON, HUGH B., C.P.A.; Erwin & Shillington, 102 Five-Fifty Bldg., 550 Brickell Ave.
- SIDEN, NATHAN, C.P.A.; 1403 duPont Bldg.
- SIMKOWITZ, ISIDORE B., C.P.A.; One Lincoln Road Bldg., Miami Beach
- SIMON, GEORGE M., C.P.A.; Weber, Thompson and Lefcourt, 245 Shoreland Bldg.

- SIMON, HAROLD E., C.P.A.; Treasury Dept., P. O. Box 1708
- SINGER, ARTHUR, C.P.A.; 311 Lincoln Rd., Miami Beach
- SINGER, SEYMOUR, C.P.A.; Weiss & Singer, 420 Lincoln Rd., Miami Beach
- SMETHURST, B. M., C.P.A.; Smet-hurst & Dessaint, 204 Shoreland Bldg.
- SMILES, LOUIS, C.P.A.; Harry Blumin & Co., 420 Lincoln Rd., Miami Beach
- SMITH, PAUL S., C.P.A.; 613 Security Bldg.
- SOUTHERN, JIM E., C.P.A.; Ring, Mahony & Arner, 1201-16 duPont Bldg.
- SPEAR, SIMEON D., C.P.A.; Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach
- STEIN, MAX G., C.P.A.; 1414 Congress Bldg.
- STERN, ARNOLD J., C.P.A.; Wiener & Stern, 1302 Congress Bldg.
- STERNSTEIN, LEWIS, C.P.A.; 304 Roper Bldg.
- STEWART, BASIL M., JR., C.P.A.; Ring, Mahony & Arner, 1201-14 duPont Bldg.
- STEWART, RICHARD H., C.P.A.; Bureau of Internal Revenue, P. O. Box 1708
- STUZIN, DAVID, C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.
- TAIT, EDWARD B., C.P.A.; Edward B. Tait & Company, 8017 N. E. 2nd Ave.
- TERRY, LELAND E., C.P.A.; 1030 duPont Bldg.
- THOMPSON, MRS. BETH M., C.P.A.; Beth M. Thompson & Company, 919 S. Miami Ave.
- THOMPSON, EDGAR B., C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Bldg.
- THORPE, HARRY R., C.P.A.; 1220 Ingraham Bldg.
- TOMLINSON, ALLEN, III, C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- TURNER, WILLIAM H., SR., C.P.A.; 845 N. W. 9th Ct.
- TYLER, W. J., C.P.A.; Tyler, Anderson and Rife, 248 Pan American Bank Bldg.
- TYTELL, BERNARD, C.P.A.; Tytell & Fox, 315 Roper Bldg.
- VEACH, ROBERT L., C.P.A.; Hurwitz & Veach, 223 E. Flagler St.
- VILLANUEVA, FENOR, C. P. A.; 1680 S. W. 15th St.
- VROON, JULIUS M., C.P.A.; 234 Biscayne Blvd.
- WAAS, MAXWELL, C.P.A.; 436 Seybold Bldg.
- WALKER, KENNETH D., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
- WALLACH, HERBERT J., JR., C.P.A.; Harry Blumin & Co., 420 Lincoln Rd., Miami Beach
- WALTON, WILLIAM O., C.P.A.; 218 Catalonia Ave., Coral Gables
- WALZ, RAY J., C.P.A.; 304 First National Bank Bldg., Coral Gables
- WASSERMAN, SIDNEY, C.P.A.; Sidney Wasserman and Company, 420 Lincoln Rd., Miami Beach
- WEATHERS, JOHN C., C.P.A.; Bureau of Internal Revenue, P. O. Box 1708
- WEBB, J. HOWARD, C.P.A.; Ernst & Ernst, 706 Chamber of Commerce Bldg.
- WEBER, OTTO F., C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Bldg.
- WEBSTER, NORMAN A., C.P.A., 1201 N. E. 2nd Ave.
- WEINBERG, MORRIS W., C.P.A.; Abess, Morgan, Altamus & Weinberg, 1620 duPont Bldg.
- WEINER, BENJAMIN, C.P.A.; 1428 duPont Bldg.
- WEINER, IRVING J., C.P.A.; 927 Lincoln Rd., Miami Beach
- WEINER, MILTON, C.P.A.; 3020 S. W. 4th Ave.
- WEINER, SAMUEL, C.P.A.; 1008 Jefferson Ave., Miami Beach
- WEISGLASS, JACK, C.P.A.; 1782 West Flagler St.
- WEISS, EUGENE J., C.P.A.; Weiss & Singer, 420 Lincoln Rd., Miami Beach
- WEISS, PAUL J., C.P.A.; 1002 Security Bldg.
- WELCH, GEORGE D., C.P.A.; Callahan and Stuzin, 1225 duPont Bldg.
- WELLISCH, KURT, C.P.A.; 1414 Congress Bldg.
- WIENER, ABRAHAM B., C.P.A.; Wiener & Stern, 1301 Congress Bldg.

WILEY, C. ARTHUR, C.P.A.; Charles B. Costar & Co., 902 First National Bank Bldg.

WILLIAMS, DONALD K., C.P.A.; 3035 N. W. 5th St.

WILLIAMS, ELMO H., C.P.A.; Williams & Kaiser, 805 Security Bldg.

WILSON, ALLAN P., C.P.A.; Radler & Wilson, 924 Lincoln Rd., Miami Beach

WINTERS, ARTHUR L., C.P.A.; 919 Seybold Bldg.

WOOD, HAYES B., C.P.A.; Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg.

WRIGHT, WILLIAM R., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.

YARBOROUGH, JAMES L., JR., C.P.A.; 5940 S. W. 73rd St., So. Miami

ZAIAC, MANUEL, 1136 Collins Ave., Miami Beach

ZITTRER, JOSEPH, C.P.A.; 338 Minorca Ave.

FIELD, WILLIAM H., P.A.; P. O. Box 287, Miami Springs

GIVEN, A. F., P.A.; 319 N. E. 2nd Ave.

HORWATH, ERNEST B., P.A.; Horwath & Horwath, 1333 duPont Bldg.

HORWATH, JOHN N., P.A.; Horwath & Horwath, 1333 duPont Bldg.

MARKS, CHARLES H., P.A.; 705 Langford Bldg.

McGEE, F. E., P.A.; P. O. Box 458, Riverside Sta.

MILLER, GEORGE B., P.A.; 152 N. E. 92nd St.

SAWYER, CLIFTON A., P.A.; 3620 N. E. 2nd Ave.

SERGEANT, J. D., P.A.; 701 N. E. 26th St.

TOTH, LOUIS, P.A.; Horwath & Horwath, 1333 duPont Bldg.

NAPLES

MOSS, J. THADDEUS, C.P.A.; Bogue and Moss, 5 Brae Bedell Patio

PALM BEACH

COCHRANE, JOHN P., JR., C.P.A.; 214 Royal Palm Way

SILETT, HARRY, C.P.A.; 214 Royal Palm Way

PRINCETON

PRIDE, ENOS PAUL, JR., C.P.A.; P. O. Box 198

STUART

WACHA, FRANK A., C.P.A.; Himes & Himes, P. O. Box 1175

WEST PALM BEACH

BLAKE, CECIL R., C.P.A.; 1309 Harvey Bldg.

CALLAWAY, C. C., C.P.A.; 1017 Comeau Bldg.

COCHRANE, JOHN P., C.P.A.; 505 Comeau Bldg.

COCHRANE, ROBERT F., C.P.A.; 505 Comeau Bldg.

DeHON, FREDERIC T., C.P.A.; Himes & Himes, P. O. Box -585

DIVINE, WILBUR F., C.P.A.; 711 Guaranty Bldg.

DOWNEY, DANIEL, JR., C.P.A.; Himes & Himes, P. O. Box 1585

FISHER, CLYDE W., C.P.A.; 1407 Harvey Bldg.

HART, RALPH M., C.P.A.; 310 Citizens Bldg.

HIMES, S. HILBURN, C.P.A.; P. O. Box 1585

HIMES, WHITNEY B., C.P.A.; Himes & Himes, P. O. Box 1585

KEEN, WILLIAM E., C.P.A.; 406 Harvey Bldg.

QUENTIN, LAWRENCE D., C.P.A.; 1309 Harvey Bldg.

SCHROERS, PAUL F., C.P.A.; 1205 Wallingford Place

SHEPARD, LEE C., JR., C.P.A.; 309 Citizens Bldg.

STOCKTON, WILLIAM A., JR., C. P.A.; 331 Pan-A Bldg.

DAWSON, HOLLIS B., P.A.; 313 Datura St.

DUNN, MOREY, P.A.; 714 Florida Ave.

GANE, O. A., P.A.; 211 S. Olive Ave.

OUT OF STATE

BALLOU, CHARLES A., JR., C.P.A.; 921 Washington Loan & Trust Bldg., Washington, D. C.

CATLEDGE, WESLEY W., JR., C. P.A.; 112 South Broad St., Bainbridge, Ga.

COKER, ROBERT L., C.P.A.; 213 S. Jefferson, Peoria, Ill.

COLE, FRED E., C.P.A.; P. O. Box 661, Wilmington, N. C.

- COLLINS, ROBERT L., C.P.A.; 406 Ohio Valley Bank Bldg., Henderson, Ky.
- COOK, ALICE C., C.P.A.; P. O. Box 5054 Ardmore Sta., Winston-Salem, N. C.
- CURRY, BYRON T., C.P.A.; 11 So. LaSalle St., Rm. 1815, Chicago, Ill.
- ELSTON, J. IRA, C.P.A.; 409 Falls Bldg., Memphis, Tenn.
- GALLASPY, BEN KEITH, C.P.A.; 2 Rector St., New York, N. Y.
- GOETZ, HARRY J., C.P.A.; 604 West Maple Ave., Merchantville, N. J.
- GOLDSTEIN, CHARLES Z., C.P.A.; 320 Broadway, New York, N. Y.
- GREENBERGER, HARRY P., C.P.A.; 810 Richards Bldg., New Orleans, La.
- GRIFFITH, WALTER P., C.P.A.; c/o D. M. Read, Inc., Bridgeport, Conn.
- HAMPTON, JOSEPH E., C.P.A.; Ohio State University, Columbus, O.
- HOOTEN, RAYMOND J., C.P.A.; 1602 Murray, Tifton, Ga.
- KARSHNER, ROY, C.P.A.; 214 Palmer Bldg., Atlanta, Ga.
- LASKY, MORTIMER, C.P.A.; Western Union Bldg., Norfolk, Va.
- LYLE, ROBERT TERRY, C.P.A.; 2107 Grand Ave., Kansas City, Mo.
- MacWILLIAMS, ROBERT E., C.P.A.; Internal Revenue Dept., P. O. Box 119, Dallas, Texas
- MARTIN, EDWARD T., C.P.A.; Dan River Mills, Inc., Danville, Va.
- McELYEA, STEWART D., JR., C.P.A.; 25 S. Main St., Rm. 511, Dayton, Ohio
- McGLONE, FRANK IRA, C.P.A.; 314 Grand Opera House Bldg., Terre Haute, Indiana
- McGUIGAN, HAROLD C., C.P.A.; P. O. Box 407, Hazelwood, No. C.
- PRINCE, JAMES H., C.P.A.; 170 Boulevard, S. E., Atlanta, Ga.
- ROCHE, QUENTIN C., C.P.A.; 504 W. 2nd St., Dayton, Ohio
- RUSSELL, CARLOS L., C.P.A.; Q. M. Base Depot, A.P.O. 301, c/o P.M., San Francisco, Calif.
- SIGAL, MYER O., C.P.A.; c/o Bernd Company, Riverside Ave., Macon, Ga.
- WARMACK, WILLIAM J., C.P.A.; 361 Irvington St., Washington, D. C.
- WHITEFIELD, GEORGE B., C.P.A.; 345 Merchandise Mart, Chicago, Ill.
- BARNES, M. H., P.A.; 702 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- BOYLE, JOHN C., P.A.; 415 Crozer Bldg., Chester, Pa.
- GLUNTS, JAMES D., P.A.; 31 Milk St., Boston, Mass.
- HACKNEY, JAMES H., P.A.; 4244 Vacation Lane, Arlington, Va.
- LEPPARD, WILLIAM M., P.A.; 1505 Candler Bldg., Atlanta, Ga.
- SCHWARTZ, MAX, P.A.; 945 Main St., Bridgeport, Conn.





657

F6

1953/54

LEWIS 6228-S

COLLEGE LIBRARY



TO BOOK POCKET

2) RETURN CARD



657-F6, 1953/54014

UNIVERSITY OF FLORIDA



3 1262 09130 9558

